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APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY THE
OIREACHTAS FOR PUBLIC SERVICES FOR THE YEAR ENDED 31 DECEMBER,
1991 TOGETHER WITH THE REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL THEREON

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(Presented pursuant to Section 7 of the Comptroller and Auditor
General Act, 1923 (No.1 of 1923))
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1991

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ACCOUNTS OF THE PUBLIC SERVICES, 1991

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

My report on the Accounts of the Public Services for 1991 is in two parts.

Part 1 covers matters arising from my statutory audit of the Appropriation Accounts, the Revenue Accounts and Central Fund Services.

Part 2 comprises two reports on project audits in the following areas:-

Collection of Television Licence Fees
Stores Management and Control.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste
(Comptroller and Auditor General)

18th September, 1992

Part 1

ACCOUNTS OF THE PUBLIC SERVICES, 1991

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

Outturn of the Year 1. The audited accounts are summarised on pages 110 and 111. The amount to be surrendered as shown in the summary is £100,322,390 arrived at as follows:-

	£	Estimated £	Actual £
<i>Gross Expenditure</i>			
Original Estimates	7,902,986,000		
Supplementary and Additional Estimates	<u>214,586,000</u>		
		8,117,572,000	8,056,044,385
<i>Less expenditure requiring</i>			
<i>Excess Vote (No. 11)</i>			<u>5,817</u>
			8,056,038,568
<i>Deduct:-</i>			
Appropriations in Aid	911,357,000		
Supplementary Estimates	<u>6,224,000</u>		
		917,581,000	956,375,775
<i>Less excess appropriations in aid</i>			
<i>to be applied, subject to the</i>			
<i>approval of Dáil Éireann to meet</i>			
<i>excess expenditure on Vote No.11</i>			<u>5,817</u>
			956,369,958
		<u>7,199,991,000</u>	<u>7,099,668,610</u>
Amount to be surrendered		£100,322,390	

This represents 1.39% of the supply grant as compared with 1.08% in 1990.

Excess Vote

2. An excess vote will be required in the case of Vote 11.- State Laboratory. Expenditure amounting to £5,817 over and above the gross provision made by the Oireachtas has been incurred. There were surplus receipts of £11,981 under Appropriations in Aid realised resulting in a net surplus of £6,164. (See also paragraph 28 of this report).

Extra Exchequer Receipts

3. Extra Receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £47,975,254.

*Surrender of
Balances of 1990
Votes*

4. The balances due to be surrendered out of Votes for Public Services for the year ended 31 December 1990 amounted to £71,497,121. I hereby certify that these balances have been duly surrendered.

*Stock and Store
Accounts*

5. The stock and store accounts of the Departments have been examined with satisfactory results subject to the matters referred to in paragraphs 29, 38 and 50.

Exchequer Account

6. Account of receipts and payments for the years ended 31 December, 1991 and 31 December, 1990

	1991		1990	
	£000's	£000's	£000's	£000's
<i>Current Receipts:</i>				
Tax Revenue		8,357,194		7,902,651
Non Tax Revenue		<u>418,465</u>		<u>366,148</u>
		8,775,659		8,268,799
<i>Current Payments:</i>				
Service of National Debt	2,351,389		2,300,440	
Annuities and Pensions, Salaries etc. and Courts	6,454		5,479	
EC Budget Payments	348,455		284,428	
Supply Services - non capital	6,352,986		5,816,614	
Miscellaneous Current Payments	14,847	<u>9,074,131</u>	14,085	<u>8,421,046</u>
<i>Surplus(Deficit) on current account</i>		<u>(298,472)</u>		<u>(152,247)</u>
<i>Capital Receipts:</i>				
Repayable Advances repaid	47,357		117,459	
EC Receipts	276,630		187,602	
Miscellaneous Capital Revenue	357,953	<u>681,940</u>	12,320	<u>317,381</u>
<i>Capital Payments:</i>				
Supply Services - Capital	751,551		722,907	
Repayable Advances to State Bodies etc.	27,735		66,984	
Share Capital Acquired in State and other Bodies	22,210		28,938	
EC Payments	2,428		-	
Miscellaneous Capital Payments	8,642	<u>812,566</u>	10,779	<u>829,608</u>
<i>Surplus(Deficit) on capital account</i>		<u>(130,626)</u>		<u>(512,227)</u>
<i>Total Deficit</i>		<u>(429,098)</u>		<u>(664,474)</u>
<i>Financed by:</i>				
Balance in Exchequer at 1 January	849,308		974,424	
Money Raised by Creation of Debt	14,600,778	<u>15,450,086</u>	11,865,343	<u>12,839,767</u>
<i>Less:</i>				
Issues for Redemption of Debt	13,879,922		11,325,985	
Balance in Exchequer at 31 December	1,141,066	<u>15,020,988</u>	849,308	<u>12,175,293</u>
		<u>429,098</u>		<u>664,474</u>

7. The procedures through which surplus funds of the National Lottery are allocated to projects approved by the Government provide for the payment of the proceeds from National Lottery sales (after deduction of ticket sellers' commission and amounts in respect of small prizes) into the National Lottery Fund which is managed and controlled by the Minister for Finance. Operating expenses of the National Lottery Company and other prizes are met from the Fund. Section 8 of the National Lottery Act, 1986 requires the Minister to transfer to the Exchequer, at intervals, any surplus remaining in the Fund after meeting liabilities. In practice, sufficient funds are transferred to the Exchequer on a regular basis to cover expenditure on National Lottery-funded programmes.

Section 5 of the Act provides that moneys paid into the Exchequer from the Fund are to be applied for purposes designated by the Government and that expenditure so incurred is to be met out of moneys provided by the Oireachtas. Allocations for National Lottery-funded projects are made through additional provisions in the appropriate subheads in the relevant Votes. The subheads and amounts involved are identified by way of footnotes to the relevant Estimates and Appropriation Accounts.

For ease of reference the following table gives details of the provisions made and the expenditure incurred through the relevant vote subheads.

Vote	Subhead	Grant £	Expenditure £
3. Department of the Taoiseach	J.-Grant-in-Aid Fund for Cultural Institutions/ Agencies	6,488,000	4,466,029
	K.-Grant-in-Aid for the National Heritage Council	2,019,000	1,050,200
5. An Chomhairle Ealaíon	B.-Grant under Section 5 (i)(a) of the National Lottery Act, 1986 (Grant-in-Aid)	4,988,000	4,988,000
6. National Gallery	D.-Grant-in-Aid Fund for Acquisitions and Conservation	116,000	116,000
7. Office of the Minister for Finance	L.-Gaeleagras na Seirbhís Poiblí	82,000	71,202
10. Office of Public Works	N.-Conservation Works	2,370,000	1,366,459
25. Environment	D.1.-Local Authority and Social Housing Programmes	500,000	500,000
	F.-Environmental and Related Services	1,000,000	1,000,000
	S.- Grant-in-Aid Fund for Local Authority Library Service (Grant-in-Aid)	3,150,000	2,150,000
	T.- Grant-in-Aid Fund for Amenity Projects and Recreational Facilities (Grant-in-Aid)	9,000,000	4,000,000

26. Office of the Minister for Education	B.3.-International Activities (Part)		
	- Contribution to UNESCO budget and incidental expenses of the UNESCO National Commission	393,000	331,470
	- Exchanges under Cultural Agreements	422,000	337,665
	B.8.-Grant-in-Aid Fund for general expenses of Youth and Sport Organisations and other expenditure in relation to Youth and Sport activities (Part)	15,361,000	15,348,072
	B.9.-Grants for the provision of Recreational Facilities	562,000	288,988
	B.10.-Grants for the provision of major sports facilities	10,454,000	6,472,175
	B.11.-Grants to Colleges providing courses in Irish	400,000	476,784
	B.12.-Publications in Irish	521,000	523,067
	B.13.-Institiúid Teangeolaíochta Éireann-General Expenses (Grant-in-Aid)	574,000	552,000
	B.14.-Royal Irish Academy of Music-General Expenses (Grant-in-Aid)	808,000	808,000
	B.15.-Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations	60,000	310,000
27. First-Level Education	F. Other Grants and Services (Part) - Library Grants	95,000	95,000
	K.-Building, Equipment and furnishing of National Schools and Special Schools for Children in Care	2,000,000	1,800,233
29. Third-Level and Further Education	B.2.-An tÚdarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) (Part)	* 798,000	798,000
	G.-Dublin Institute for Advanced Studies (Grant-in-Aid)(Part) - Grant in respect of the School of Celtic Studies	1,650,000	1,650,000

31. Roinn na Gaeltachta	I.-Iocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair)	5,140,000	3,950,000
32. Agriculture and Food	B.1.-National Botanic Gardens	* 875,000	940,581
35. Tourism, Transport and Communications	B.5.-Restoration of King John's Castle, Limerick (Grant-in-Aid)	442,000	442,000
	B.6.-Bord Fáilte Éireann - Grant for EXPO '92 Seville (Grant-in-Aid)	1,250,000	1,250,000
	E.4.-Grant to An Post for G.P.O. Restoration	1,000,000	999,391
36. Defence	EE.-Irish Red Cross Society (Grant-in-Aid)	404,000	404,000
	FF.-Coiste an Asgard (Grant-in-Aid)	300,000	300,000
38. Foreign Affairs	J.-Cultural Relations with other Countries (Grant-in-Aid)	463,000	422,521
39. International Co-operation	E.- Disaster Relief	600,000	600,000
40. Social Welfare	R.2.-Grants for Community and Voluntary Service	1,860,000	2,360,000
41. Health	G.9.-Grants to Health Agencies and other similar Organisations	11,800,000	21,545,000
	H.2.-Building, Equipping and Furnishing of Health Facilities	5,090,000	6,590,000
TOTAL		£93,035,000	£89,302,837

* These items were originally intended to be funded from Exchequer sources but the Government decided in July 1991 that they should be financed from National Lottery moneys.

Administrative Budgets

8. I referred in paragraph 52 of my previous report to the Administrative Budget system operated in the Department of Social Welfare from 1 July 1990. Other Departments/Offices have also entered into agreements with the Minister for Finance to have their administrative running costs similarly controlled from 1991 onwards.

An Administrative Budget agreement between a Department/Office and the Department of Finance sets the basic allocation for administration and running costs for each of the three years covered by the agreement and allows savings from one year to be carried forward to the following year. The agreements require a real reduction of 2% in the cost of running the Department/Office in the second and third years of operation.

The following table gives details of the savings calculated to have been achieved and the amounts of such savings, approved by the Department of Finance, to be carried forward from 1991 to 1992. The carry overs are subject to the following conditions:-

- as the savings which determined the carry overs allowed were based on provisional 1991 outturns calculated in early January 1992, it is intended that where the realised savings prove to be less than the carryover allowed, the excess will be clawed back over the period of the agreements;
- in the case of some Votes exceptional factors which affected the amount of carryover allowed are regarded as "once off" items not covered by the Administrative Budget provisions and are excluded from the carry over calculations;
- compulsory savings required under Government decision of July 1991 were not allowed to be carried over.

Vote		Realised Savings £000	Allowed carryover to 1992 £000
4	Central Statistics Office	2,707	500
7	Office of the Minister for Finance	1,193	400
9	Office of the Revenue Commissioners	7,526	5,525
10	Office of Public Works	59	11
11	State Laboratory	23	0
15	Valuation and Ordnance Survey	57	0
16	Civil Service Commission	272	0
17	Office of the Ombudsman	57	57
19	Office of the Minister for Justice	894	230
25	Environment	596	382
26	Office of the Minister for Education	941	627
30	Marine	403	400
31	Roinn na Gaeltachta	129	75
32	Agriculture and Food	3,735	663
33	Labour	248	161
34	Industry and Commerce	237	299
35	Tourism, Transport and Communications	1,480	1,128
36	Defence	224	104
38	Foreign Affairs	736	150
40	Social Welfare	2,248	2,697
41	Health	100	10
42	Energy	76	7
43	Forestry	183	131
Total		24,124	13,557

Overtime

9. Public financial procedures as prescribed by the Department of Finance require that each Appropriation Account shows the total amount charged to the Account in respect of overtime, the numbers who were paid overtime and the highest individual overtime payment.

The following tables give an analysis of annual overtime payments for the five years 1987 to 1991:-

Table I - Overtime Payments

Vote	1991 £m	1990 £m	1989 £m	1988 £m	1987 £m
Revenue	5.1	4.8	4.5	4.5	4.0
Garda Síochána	12.5	14.7	9.7	11.0	11.0
Prisons	13.2	11.5	7.5	6.3	10.3
Agriculture and Food	4.1	3.6	2.3	1.5	1.8
Social Welfare	2.0	2.2	2.1	1.7	1.6
All other votes where payments were less than £1m	4.7	4.7	3.5	2.5	2.6
Total Overtime Paid	41.6	41.5	29.6	27.5	31.3

Table II - Overtime as a % of Pay.

Vote	1991	1990	1989	1988	1987
Revenue	5%	5%	6%	6%	5%
Garda Síochána	5%	6%	5%	5%	5%
Prisons	23%	23%	18%	18%	27%
Agriculture and Food	6%	6%	4%	3%	3%
Social Welfare	3%	4%	4%	4%	3%
Others	1%	1%	1%	1%	1%
Total	3%	3%	2%	2%	4%

Table III - Highest Individual Overtime Payments

Year	Amount £	Vote
1991	43,231	Agriculture and Food
1990	24,694	Prisons
1989	20,390	Prisons
1988	18,694	Prisons
1987	19,804	Prisons

10. The National Treasury Management Agency Act, 1990 provided for the establishment of the National Treasury Management Agency to borrow moneys on behalf of the Exchequer and to manage the national debt on behalf of and subject to the control and general superintendence of the Minister for Finance and to perform certain related functions and provide for connected matters.

The Minister for Finance made an order under section 2 of the Act appointing 3 December 1990 as the establishment date of the Agency.

Expenses incurred by the Agency in the performance of its functions are payable from the Central Fund.

In accordance with Section 12 of the Act I audit the accounts of the Agency and when making my statutory Annual Report on the Appropriation Accounts I am required also to make a report to Dáil Éireann regarding the correctness of the sums brought to account by the Agency in that year.

The Agency's accounts for 1991 which are in the format approved by the Minister for Finance have been audited. The audited accounts which include an Administration Account and accounts relating to the National Debt have been presented to the Minister who has laid copies thereof before both Houses of the Oireachtas. I am satisfied that the accounts properly present the transactions of the Agency for 1991 and its balances at year end.

The Accounts show that from the date of its establishment to 31 December 1991 the Agency incurred expenditure of £3.68m on administration and a further £1.73m on fixed assets including the fitting out of its premises.

The Accounts also show that the outturn for the year for the National Debt was as follows:

	1991	1990
	£m	£m
Debt service costs	2,349	2,302
National debt outstanding at 31 December (Table 1)	25,391	25,083

My audit of the Agency's accounts related to financial and regularity matters; it did not extend to an examination of the performance of the Agency in carrying out its debt management activities. The question of undertaking periodic audit examinations of this kind and the resources required to undertake such examinations will be matters for consideration in future years.

The Agency's performance in this regard has, however, been independently measured by a U.S. investment bank specifically engaged for that purpose. The rationale and basis of the performance measurement was agreed with the Department of Finance. The bank determined that, measured on a net present value basis against an independent benchmark portfolio, savings by the Agency's management in the year amounted to £68.6m of which £46m represented cash savings in 1991.

The methodology used to measure the Agency's performance is experimental and is being refined further in 1992. In particular, the Agency is engaged in a programme to develop its technology capabilities to further enhance the process of data collection and analysis.

Table 1: National Debt

	1991 £m	1990 £m
Domestic Debt		
National Loans	13,821	13,199
Medium/Long Term Indebtedness	137	141
Short Term Indebtedness	4,141	4,225
Less Domestic Liquid Assets	<u>1,580</u>	<u>1,330</u>
Net Short Term Indebtedness	<u>2,561</u>	<u>2,895</u>
Net Domestic Debt	<u>16,519</u>	<u>16,235</u>
Foreign Debt		
Foreign Loans	9,128	8,848
Less Foreign Liquid Assets	<u>256</u>	<u>-</u>
Net Foreign Debt	<u>8,872</u>	<u>8,848</u>
National Debt	<u>25,391</u>	<u>25,083</u>

Notes

- (1) The National Debt is stated on the basis of the nominal amounts of principal originally borrowed.
(2) It is estimated that £4,000m of National Loans were held by non-residents.

Savings Banks' Funds

11. The audit of the Post Office Savings Bank is carried out on my behalf by the auditors of An Post subject to my retaining the right to carry out any further audit tests which I consider necessary.

In July 1992 they reported to me on their audit of the accounts for the year ended 31 December 1991. I accept their opinion that the accounts of the Post Office Savings Bank give a true and fair view of its transactions for that year and of its year-end balance.

In addition to managing the National Debt the National Treasury Management Agency is responsible for the investment and management of funds remitted to the Exchequer by the Post Office Savings Bank and the Trustee Savings Banks. The Exchequer is liable for the repayment to the banks of all such funds and for meeting interest charges thereon.

The state of affairs of these funds at 31 December 1991 was as follows:

	1991 £m	1990 £m
Funds due to depositors and creditors	975	964
Value of related investments held by the Post Office		
Savings Bank Fund	<u>1,017</u>	<u>1,013</u>
Surplus at 31 December	<u>£ 42m</u>	<u>£49m</u>

Exchequer Account

Miscellaneous Capital Receipts

Vote 7.- Office of the Minister for Finance

Subhead A.2.- Consultancy Services

Sale of Portion of State's holding in Irish Life plc

12. Irish Life Assurance plc was incorporated in 1939 as part of the amalgamation of the Irish business of nine British and Irish life assurance companies. In consideration of meeting certain liabilities of the companies the Minister for

Finance was allotted an 18% shareholding in the new company. In 1947 the Minister purchased all the shares held by the British life assurance companies in Irish Life which resulted in his shareholding in the company being raised to 90.25%.

In July 1988 the Government decided that Irish Life should be restructured to facilitate its development into an Irish based international services company in the insurance field.

In March 1990 the Government decided to reduce its shareholding from 90.25% to 34% by sale of part of its shareholding through a public flotation. The Government also decided to acquire a special share in the company giving the Minister power to safeguard the company against takeover attempts and also allowing him to impose certain restrictions on asset disposal and individual shareholding size. The legislative authority for these arrangements was provided by the Insurance Act, 1990 and 139,000,000 shares in Irish Life were offered for sale by public subscription in July 1991. In addition, 30,000,000 shares were sold to two financial institutions under separate sale agreements and 637,416 shares were offered at a nominal price to the trustees of Irish Life employees' profit sharing schemes for the benefit of eligible employees. The proceeds of the sale totalling £271,096,939 (including interest of £696,719) were subsequently lodged to the Exchequer.

The expenses of the flotation were met from subhead A.2 and are analysed as follows:

	£
Domestic Underwriting Costs	1,750,000
International Underwriting Costs	2,800,000
Selling and Broking Commission	320,000
Receiving Agents Costs	341,009
Financial Advisers Fees	984,711
Legal Advisers Fees	567,921
Marketing Costs	491,834
Other Costs	151,324
Total	<u>£7,406,799</u>

*Sale of part of
State's holding in
Siúicre Éireann cpt*

13. Comhlucht Siúicre Éireann Teo. was established under the Sugar Manufacture Act, 1933 to develop a sugar industry in the State and, following on the acquisition of an existing sugar factory at Carlow, three more factories were established at Thurles, Mallow and Tuam. The factory at Tuam was closed in 1987 and the one at Thurles was closed in 1989. The share capital of the company totalling £65.5m as at July 1990 was fully provided by the State with all shares being registered in the name of the Minister for Finance.

In August 1990 the Government decided to partly privatise the company by offering a portion of the State's shareholding for sale by public subscription. In order to implement this decision the Sugar Act, 1991 authorised the Minister for Finance to transfer the State's entire shareholding in Siúicre Éireann cpt to a new holding company, Greencore plc, incorporated for this purpose and to effect the flotation of the new company on the Dublin Stock Exchange. Under these arrangements the State's holding in Greencore plc was to be reduced to about 45% and no shareholder other than the Minister for Finance was to be allowed to hold more than a 15% shareholding in the company following flotation except in certain limited circumstances. The Government also decided that the company should issue a "golden share" to the Minister for Agriculture and Food giving him certain rights to prevent, inter alia, the take-over or winding up of the company or the disposal of

the sugar quota (allocated to Siúicre Éireann cpt under the EC regime for sugar production), or more than 20% of the fixed assets of Siúicre Éireann cpt used in the production or processing of sugar without that Minister's consent.

The flotation of Greencore plc took place in April 1991, in the course of which its share capital was increased by the issue of 18,175,743 new shares as follows:

<i>No. of Shares</i>	<i>Purpose</i>
12,056,544	To raise £22m net in cash; (a) £11,660,000 of the cash to be used to partly fund the purchase of the outstanding minority interest in Odlum Group Ltd, a Greencore subsidiary (b) £10,340,000 to be used to reduce Greencore's own borrowings.
5,069,336	Shares allotted to complete the purchase of the outstanding interest in Odlum Group Ltd.
79,675	Shares allotted in satisfaction of certain debt obligations arising on the acquisition of James Daly & Sons Ltd - a Greencore subsidiary.
970,188	Shares allotted to liquidate obligations of Greencore to certain holders of loan notes of Siúicre Éireann cpt. The loan notes had been issued by Siúicre Éireann cpt in 1990 under arrangements for the acquisition of the minority balance of share capital of Sugar Distributors (Holdings) Ltd not then held by Siúicre Éireann cpt.

The issue of the shares to the beneficial owners of the minority shareholding in Sugar Distributors (Holdings) Ltd has since become the subject of investigations by inspectors appointed by the High Court and the Minister for Industry and Commerce (See paragraphs 31 and 41).

The proceeds of the sale of part of the State's shareholding in Greencore plc amounting to £63,020,000 (27,400,000 shares at £2.30 per share) were lodged to the Exchequer in April 1991 and the following net expenses of flotation were incurred by the Exchequer:

	£
Primary Underwriting	272,250
Sub-Underwriting	476,438
Financial Advisors	308,736
Brokers Commissions	179,579
Marketing Costs	101,212
	<u>1,338,215</u>
Less: Net Interest Earned on Subscription Moneys	95,062
	<u>£1,243,153</u>

Further costs amounting to £2.86m were met by Greencore plc.

In February 1992, following a Government decision, an additional £33,009,060 (£33,125,000 less £115,940 fees) was realised from the sale of a further 12,500,000 shares (at £2.65 per share) of the State's shareholding in Greencore plc thereby reducing its holding to approximately 30% of the issued share capital.

Vote 9.- Office of the Revenue Commissioners

Revenue Account

14. An Account showing all revenue received and paid over to the Exchequer by the Revenue Commissioners is furnished to me annually. I am required under Section 2 of the Exchequer and Audit Departments Act, 1921 to carry out such examination as I think fit with respect to the correctness of the sums brought to account and to report to Dáil Éireann on the results of my examination when reporting on the Appropriation Account for the Office of the Revenue Commissioners. A test examination of the transactions shown in the Revenue Account has been carried out with generally satisfactory results.

I am also statutorily required to examine the account on behalf of Dáil Éireann in order to ascertain that adequate regulations and procedures have been framed and are being implemented to secure an effective check on the assessment, collection and proper allocation of revenue. The following paragraphs refer to matters arising from this examination.

Revenue Yield

15. The net yield of Revenue for the years 1991 and 1990 under its main headings is shown in the following statement:-

	1991 £m	1990 £m
Customs	117	113
Excise	1,700	1,687
Stamps	252	271
Capital Acquisitions Tax (including Estate, etc. duties)	50	38
Capital Gains Tax	48	28
Residential Property Tax	6	5
Income Tax	3,222	3,029
Corporation Tax	594	475
Value Added Tax	2,012	1,969
Agricultural Levies	2	2
	<u>* £8,003m</u>	<u>£7,617m</u>

*Includes £98m duties taxes and levies deferred under EC regulations (1990 - £102m). £8,029m was paid into the Exchequer leaving a balance of £90m compared with £116m at the end of the previous year.

Extra-Statutory Repayments

16. Extra-statutory repayments were made during the year of customs duties £90 and excise duties £172,711 (both in respect of diplomatic privilege), value added tax £747,688 (£378,081 in respect of diplomatic privilege and £369,607 in respect of EC bodies) and stamp duties £59,068 (mainly in respect of lost stamped deeds).

Write-Offs

17. The Revenue Commissioners have furnished me with schedules of cases in which claims of £100 or more under the Revenue Acts were written off during the year ended 31st December, 1991.

The total amount of items included in the schedules, £85,881,153 is made up as follows:-

	1991		1990	
	Number of Items	Amount £000	Number of Items	Amount £000
Income Tax	1,601	18,646	886	11,633
PAYE	1,202	19,102	620	9,708
Corporation Tax	913	16,441	446	7,632
Capital Gains Tax	54	619	76	670
Value Added Tax	1,503	31,049	920	20,489
Excise Duty	1	24	-	-
	5,274	85,881	2,948	50,132

The distribution according to the grounds of write-off is:-

	1991		1990	
	Number of Items	Amount £000	Number of Items	Amount £000
Compassionate Grounds	209	1,935	120	1,354
Ceased Trading - no assets	2,104	40,474	769	16,886
Liquidation/Receivership/ Bankruptcy	579	14,803	476	13,220
Cannot be traced/outside jurisdiction	2,382	28,669	1,583	18,672
	5,274	85,881	2,948	50,132

I have made a test examination of the items in the schedules and I am satisfied with the action taken.

In previous reports I referred to a joint review by the Collector General's Office and the Inspectors of Taxes throughout the country of the substantial amount of arrears remaining on the records after the 1988 amnesty. I have been informed by the Revenue Commissioners that this arrears review is ongoing and leads not only to more effective collection of the arrears but also, inevitably, to the continued increase in both the number of cases and the amount of taxes deemed to be irrecoverable as indicated in the foregoing table.

It should be noted that the amount written off may overstate the actual liability as many of the items included in the arrears represent estimated assessments.

Assessment and
Collection

18. The Revenue Commissioners have furnished me with information relating to the assessment and collection of taxes and the collection of PRSI, health contributions, employment and training levy and income levy. A summary of the balances outstanding as at 31 May 1992 follows.

Summary and Status of Outstanding Taxes as at 31 May 1992

	31 May 1992 £m	31 May 1991 £m
Income Tax (Excluding PAYE)	633	721
PAYE/PRSI Underpayments	275	255
PAYE/PRSI Estimates	323	348
Corporation Tax	382	481
Capital Gains Tax	79	69
Capital Acquisitions Tax	2	6
Sur Tax, CPT & Wealth Tax	3	4
Health Contributions, Levies, etc.	62	65
VAT Underpayments	243	235
VAT Estimates S.23	176	175
VAT Estimates S.22	358	356
Residential Property Tax	2	3
Balance Outstanding	2,538	2,718
Status of Balance		
1. Under appeal or enquiry *	334	373
2. Not disputed	630	630
3. Under demand	738	717
4. Awaiting transfer to enforcement	316	416
5. Under enforcement	398	439
6. Arrears Branch	122	143
	2,538	2,718
Estimate of total amount likely to be collected	418	426

* Tax under appeal or enquiry at 31 May 1992 included £49m Income Tax (excluding PAYE) and £132m Corporation Tax which do not become due until final determination of the appeal, provided an amount specified by the taxpayer has been paid (the taxpayer may specify that no tax is payable). With regard to tax which is the subject of appeal under self assessment the taxpayer must have submitted a return of income and have paid the undisputed tax due in accordance with the return.

The following schedules have been compiled on the basis of the information furnished and reflect activities and transactions in the year ended 31 May 1992 (and for comparison purposes the position in the year ended 31 May 1991) regardless of the years to which the transactions relate.

Schedule 1
Income Tax (excluding PAYE)

	Year Ended 31/5/92 £m	Previous Year £m
Balance Forward	721	855
Charge	753	768
Discharge	1,474	1,623
Paid	108	230
	733	672
Balance at 31 May 1992	633	721
Estimate of amount likely to be collected *	95	100

(a) Deposit Interest Retention Tax which was introduced in 1986 accounts for £277m of the charge and paid amounts (previous year £280m).

(b) Withholding tax on fees paid for professional services, which was introduced in 1987, accounts for £67m of the charge and paid amounts, (previous year £63m).

(c) PRSI for the self-employed which was introduced in 1988 is also included in the figures along with Health Contributions and the Employment and Training Levy. Together they account for £70m of payments made in the year to 31 May 1992 (previous year £58m).

(d) A tax on Collective Investment Undertakings was introduced in 1989 - Section 18 of the Finance Act, 1989. The tax accounts for £5.6m of the charge and paid amounts (previous year £3m).

(e) * It should be noted that the difference between the balance and estimate of amount likely to be collected is largely accounted for by anticipated reductions of estimated amounts included in the balance brought forward from previous years.

Schedule 2
PAYE - Income Tax (Tax due from Employers)

(a) The following table shows the declared liability of employers and therefore the balance represents actual underpayments established.

	Year Ended 31/5/92 £m	Previous Year £m
Balance Forward	118	118
Employers' Liability per P.35s	2,360	2,310
Paid	2,478	2,428
	2,352	2,310
Balance at 31 May 1992	126	118
Estimate of amount likely to be collected	27	24

(b) Section 8 of the Finance Act, 1968 provides that where the Revenue Commissioners have reason to believe that an employer has failed to state his full

liability for PAYE for a year they may estimate the amount of PAYE due for that year. The following table shows the position of such estimates as at 31 May 1992.

	Year Ended 31/5/92 £m	Previous Year £m
Balance Forward	217	235
Estimates Raised	200	190
Paid	417 221	425 208
Balance at 31 May 1992	196	217
Estimate of amount likely to be collected	19	21

Notes:

(i) *Estimates*: Estimates raised by the Inspector of Taxes represent gross liability and will therefore in each instance include amounts accounted for on any return submitted for the year covered by such estimate. These estimates are subject to appeal by the employer and should not be taken to represent final liability.

(ii) *Paid*: Includes tax paid before the estimate was raised as well as amounts paid subsequently.

Schedule 3 Pay-Related Social Insurance (Amounts due from Employers)

The collection of Pay-Related Social Insurance (which includes the Employment and Training Levy and the Health Contribution) for PAYE employees is integrated into the tax collection system.

(a) The following table shows the declared liabilities of employers and therefore the balance represents actual underpayments established.

	Year Ended 31/5/92 £m	Previous Year £m
Balance Forward	137	134
Employers' Liability per P.35s	1,461	1,363
Paid	1,598 1,449	1,497 1,360
Balance at 31 May 1992	149	137
Estimate of amount likely to be collected	33	29

(b) Section 8 of the Finance Act, 1968 as applied to PRSI by various legislation, provides that where the Revenue Commissioners have reason to believe that an employer has failed to state his full liability for PRSI for a year they may estimate the amount of PRSI due for that year. The following table shows the position of such estimates as at 31 May 1992.

	Year Ended 31/5/92 £m	Previous Year £m
Balance Forward	131	139
Estimates Raised	46	44
Paid	177 50	183 52
Balance at 31 May 1992	127	131
Estimate of amount likely to be collected	13	14

Notes:

(i) *Estimates*: Estimates raised by the Inspector of Taxes represent gross liability and will therefore in each instance include amounts accounted for on any return submitted for the year covered by such estimate. These estimates are subject to appeal by the employer and should not be taken to represent final liability.

(ii) *Paid*: Includes PRSI paid before the estimate was raised as well as amounts paid subsequently.

*Schedule 4
Corporation Tax*

	Year Ended 31/5/92 £m	Previous Year £m
Balance Forward	481	590
Charge	692	597
Discharge	1,173	1,187
Paid	114 677	243 463
Balance at 31 May 1992	382	481
Estimate of amount likely to be collected	39	47

(a) Self Assessment was introduced for Corporation Tax for accounting periods ending on or after 1 October 1989, for which tax falls due on or after 1 April 1990.

The year 1990/91 is then the first full year of self assessment. Because the system of estimated assessments no longer applies, the discharge figure is much less than in previous years.

(b) It should be noted that the difference between the balance and the estimate of amount likely to be collected is largely accounted for by anticipated reductions of estimated amounts included in the balance brought forward from previous years.

(c) Advance Corporation Tax is included in this schedule. It accounts for £97m of the charge and paid amounts.

*Schedule 5
Capital Gains Tax*

	Year Ended 31/5/92 £m	Previous Year £m
Balance Forward	69	69
Charge	69	43
Discharge	138	112
Paid	16	19
	43	24
Balance at 31 May 1992	79	69
Estimate of amount likely to be collected	13	10

*Schedule 6
Capital Acquisitions Tax*

	Year Ended 31/5/92 £m	Previous Year £m
Balance Forward	6	8
Charge	58	51
Discharge	64	59
Paid	5	7
	57	46
Balance at 31 May 1992	2	6
Estimate of amount likely to be collected	1.4	5

*Schedule 7
Sur-tax, Corporation Profits Tax & Wealth Tax*

	At 31 May 1992 £m	At 31 May 1991 £m
Balance	3	4
Estimate of amount likely to be collected	0.4	0.3

The taxes referred to in this schedule have been abolished.

Schedule 8
*Health Contributions, Employment & Training Levy & Income Levy **
(Self employed individuals and individuals with investment income only)

	Year Ended 31/5/92 £m	Previous Year £m
Balance Forward	65	69
Charge	Nil	1
Discharge	65	70
Paid	Nil	3
	3	2
Balance at 31 May 1992	62	65
Estimate of amount likely to be collected	3	4

* Income Levy was discontinued with effect from 1986/87.

For tax year 1988/89 and subsequent years, Health Contributions and Levies have been incorporated into the Income Tax Assessments.

Schedule 9
Value Added Tax

(a) The following table shows the position as at 31 May 1992 of VAT liabilities declared and payments made on foot of returns submitted by traders.

	Year Ended 31/5/92 £m	Previous Year £m
Balance Forward	235	234
Liability per traders' returns	1,642	1,603
Paid	1,877	1,837
	1,634	1,602
Balance at 31 May 1992	243	235
Estimate of amount likely to be collected*	92	91

* 60% of the balance of £242m includes a large element due in cases in liquidation/receivership and it is likely that little of this will be recovered. There are also amounts due from other companies and individuals that have ceased to trade, many some considerable time ago and in these cases the prospect of recovery is not good. The estimate of the amount of the balance likely to be collected takes these factors into consideration.

(b) Section 23 of the Value Added Tax Act, 1972, as amended, provides that where the Revenue Commissioners have reason to believe that a person when submitting his return understates his VAT liability or obtains an excess VAT repayment or where a person fails to register for VAT they may estimate the amount of VAT due. The following table shows the position of such estimates as at 31 May 1992.

	Year Ended 31/5/92 £m	Previous Year £m
Balance Forward	175	165
Estimates Raised	23	29
Paid	198 22	194 19
Balance at 31 May 1992	176	175
Estimate of amount likely to be collected	39	38

Notes:

(i) *Estimates*: Estimates raised by the Inspector of Taxes represents gross liability and will therefore include amounts accounted for on any return submitted for the period covered by such estimate.

(ii) *Paid*: Includes tax paid before the estimate was raised as well as amounts paid subsequently.

(c) The following table shows the position as at 31 May 1992 in respect of estimates raised by the Collector General under Section 22 of the Value Added Tax Act, 1972, where taxable persons have failed to furnish statutory returns by that date. The amounts paid represent estimates paid without submission of returns. The balances outstanding are not a measure of equitable liability and cannot, therefore, be taken as a measure of arrears of tax. Many of the outstanding returns may show little or no liability when furnished. Some may prove to be claims to repayment. While the returns remain outstanding it is not possible to quantify the liability other than by the process of making estimates. When an estimate is displaced by a return both the declared liability and any amount paid are included in the first table in this schedule.

	Year Ended 31/5/92 £m	Previous Year £m
Balance Forward	356	363
Net increase/(decrease) in estimates	2	(7)
Balance at 31 May 1992	358	356
Estimate of amount likely to be collected	43	42

Schedule 10
Residential Property Tax

The following table shows the amount outstanding at 31 May 1992 in respect of cases where the returns have been made or assessments made in the absence of returns.

	Year Ended 31/5/92 £m	Previous Year £m
Balance Forward	3	2
Charge	5	6
Paid	8 6	8 5
Balance at 31 May 1992	2	3
Estimate of amount likely to be collected	0.2	0.3

*Collection of
Outstanding Taxes*

19. Tables 1 and 2, containing information furnished to me by the Revenue Commissioners show the position regarding the referral of certificates issued under Section 485 of the Income Tax Act, 1967 to Sheriffs to enforce collection of outstanding taxes and the results of such action.

Table 1 - Certificates

	1991	1990
On hands of Sheriffs at 1 January	91,084	104,965
Referred to Sheriffs during the year	<u>143,217</u>	<u>135,034</u>
	234,301	239,999
Returned paid	36,251	
Returned unaccompanied by payment	<u>113,759</u>	<u>150,010</u>
On hands of Sheriffs at 31 December	<u>84,291</u>	<u>91,084</u>

Table 2 - Analysis under tax heads of certificates on hands

	Number of Certificates	Value £m
Income Tax	10,275	30.3
Corporation Tax	2,974	12.9
Capital Gains Tax	110	0.6
PAYE/PRSI	30,960	80.4
VAT	<u>39,972</u>	<u>138.8</u>
	84,291	263.0

The amount paid over to the Collector-General in 1991 by the Sheriffs was £90.9m compared with £74.3m in 1990.

Solicitors may also be used to enforce the collection of outstanding taxes. In 1991, some 6,000 items were referred to solicitors. The yield from solicitor enforcement in that year was £10.7m. The corresponding figures for 1990 were 5,300 and £12m, respectively. As a further means to enforce collection the power to attach amounts owed by third parties to tax defaulters was successfully used in 490 cases in 1991 resulting in a yield of £6m. The 1990 yield from attachments was £3m from 452 cases.

20. In my previous reports I referred to operational guidelines issued by the Revenue Commissioners which were to be followed by Sheriffs in the collection and transmission to the Collector-General of amounts collected by them through enforcement procedures. The guidelines permit the temporary retention of certain moneys collected pending transmission to the Collector-General and acknowledge that any interest on moneys so retained forms part of the remuneration package of Sheriffs. These guidelines also require submission to the Revenue Commissioners of six monthly reports indicating, *inter alia*, the balance of proceeds of enforcement on hands verified by bank certificates and by a bank reconciliation certified by the Sheriff's own auditor.

In July 1988 the Collector-General and the Sheriffs agreed that the proceeds of enforcement awaiting transmission to the Collector-General should be held by the Sheriffs in a medium that permitted immediate withdrawal in full.

An examination of the records at one of a number of Sheriffs' offices visited by my staff in 1991 indicated that, between 1 February and 14 June 1991, £350,000 of the proceeds of enforcement retained by the Sheriff had been invested and reinvested in commercial paper and Government stocks through a firm of stockbrokers. The investment was realised and the proceeds placed on deposit in a bank prior to the Sheriff submitting his report for the six month period ended 30 June 1991 which indicated correctly that the balance on hands was then on deposit in a bank.

Early in 1992 an examination of Sheriffs' six-monthly reports for periods prior to 30 September 1991 carried out by my staff at the Collector-General's Office revealed that eight Sheriffs had indicated that sums ranging from £25,000 to £2,543,000 and representing some of the proceeds of enforcement in the years 1989, 1990 and 1991 were held in such form as company shares, Government securities, unit trust, insurance bond, commercial paper, *etc.*, which might not be immediately realisable and were subject to the risk of loss on realisation. In one case £25,000 was invested in the name of a Sheriff's wife in a Post Office Savings Certificate throughout 1989.

In reply to my enquiries the Accounting Officer informed me that the client/professional relationship between the Revenue Commissioners and the Sheriffs did not permit the imposition of conditions in relation to the location of funds but that, following the agreement reached in 1988 with the Sheriffs that funds would be held in a medium that permitted immediate withdrawal in full their six monthly audited reports are examined and they are notified of any investments which are considered a risk to the Exchequer. The Accounting Officer stated that Sheriffs had been queried in a number of instances where the Commissioners could not satisfy themselves from available information whether the investments were secure and if satisfied with the responses, the Sheriffs concerned were not asked to transfer the funds to another medium.

He also stated that no loss of revenue had occurred but that Sheriffs had been reminded again that all funds must be held in a medium from which they are immediately realisable in full and that this requirement was being monitored. Furthermore, it was the intention that the Sheriffs be consulted prior to the introduction of an arrangement for reporting to the Commissioners on the investment medium used during the preceding six months.

The Accounting Officer told me that the Department of Finance was considering a new remuneration package which would improve the scale of fees and poundage payable to sheriffs and provide that interest earned on moneys held by them would accrue to the Exchequer instead of forming part of their remuneration.

Sheriffs' fidelity bonds

21. Sheriffs, on their appointment by the Government, are required by the Minister for Finance to comply with certain prescribed conditions one of which requires them to enter into a fidelity bond of £50,000 in accordance with the terms of section 12 of the Court Officers Act, 1945. The Chief State Solicitor is responsible for ensuring the proper execution of the bond and the Accounting Officer of the Department of Finance confirmed that these bonds had been executed.

In view of the amounts in the hands of Sheriffs which ranged from £241,000 to £4,633,000 at 30 November 1991, I asked that Accounting Officer whether a bond of £50,000 was considered adequate. He informed me that, arising from my enquiry, the adequacy of the amount of the bonds is now being examined by his Department.

Investigation Branch Settlements

22. Where an investigation undertaken by the Revenue Commissioners reveals that a taxpayer has failed to disclose relevant information resulting in an underpayment of tax, legal proceedings may be instituted against the taxpayer. Alternatively, the Revenue Commissioners may agree to accept from the taxpayer a sum in settlement of the tax outstanding with the addition of interest and penalty charges. The Revenue Commissioners have informed me that, during 1991, investigations were completed in 194 cases, 186 of which resulted in back-duty settlements amounting to £11,376,175 (£10,196,196 in 1990) becoming collectible inclusive of £2,189,137 (£1,408,329 in 1990) in penalty and interest charges.

The Revenue Commissioners have furnished me with the following information in relation to investigations undertaken by them, settlements arising therefrom and amounts collected in 1991.

Part 1 - Settlements 1991

Investigations on hands at 1 January 1991	440	
New cases in 1991	168	
		608
Investigations completed in 1991		
Settlements	186	
Nil Settlements	8	<u>194</u>
Investigations on hands at 31 December 1991		<u>414</u>

Part 2 - Distribution of 1991 Settlements under Tax heads

<i>Tax Head</i>	<i>No. of Items*</i>	<i>Amount of Settlements £</i>
Income Tax	163	6,080,849
Corporation Tax	10	754,170
Capital Gains Tax	17	395,088
PAYE/PRSI	20	886,869
Value Added Tax	43	812,516
Levies	120	257,546
Penalties/Interest	162	<u>2,189,137</u>
		<u>£11,376,175</u>

* A settlement case frequently comprises tax under a number of tax heads

Part 3 - Collection and Bringing to Account of Settlements

	£
Balance of 1990 Settlements unpaid at 31 December 1990	368,050
Settlements reached in 1991	<u>11,376,175</u>
	11,744,225
Less amounts collected in 1991 (for 1990 and 1991 settlements)	<u>11,294,119</u>
Balance unpaid at 31 December 1991 *	£450,106

* The balance of settlements unpaid was held in the form of post-dated cheques and relates to settlements for 1990 and 1991 only.

Self Assessment - Income Tax, Corporation Tax

23. In previous reports I referred to the Revenue Commissioners' procedures for ensuring taxpayer compliance with the requirements of the income tax and corporation tax self assessment systems.

I have been furnished with the following information in relation to these taxes.

Compliance

By 31 December 1991 a total of 197,829 completed income tax returns were lodged for 1989/90 while at 31 May 1992 a total of 165,520 had been lodged for 1990/91. These represent 95% and 80%, respectively, of returns issued in respect of those years.

In the case of corporation tax, completed returns lodged by 31 May 1992 totalled 16,679 for accounting periods ending in the 3 months to 31 December 1989 and 39,672 for accounting periods ending in the year to 31 December 1990. These represent 72% and 65%, respectively, of returns issued in respect of those periods.

Self Assessment Audit Activity 1991

	Income Tax	Corporation Tax	Total
Returns selected for detailed screening	2,097	1,293	3,390
Returns accepted after further review	<u>629</u>	<u>420</u>	<u>1,049</u>
Audits* initiated during 1991	1,468	873	2,341
Audits* already in progress at 1 January 1991	<u>370</u>	<u>-</u>	<u>370</u>
	1,838	873	2,711

* The focus of a self assessment audit is the current year. However, where substantial defects are uncovered, the scope of the audits may be expanded to include returns filed for prior years. This occurs frequently. In general, the audit encompasses all relevant tax heads.

Audit Results 1991

	Income Tax	Corporation Tax	Total
Cases where returns were accepted	284	211	495
Referred to Investigation Branch	18	-	18
Cases closed with additional tax liability (see below)	861	140	1,001
Audits in progress at 31 December 1991	<u>675</u>	<u>522</u>	<u>1,197</u>
	1,838	873	2,711

Additional liability of £9.2m for income tax and £1.3m for corporation tax was assessed as a result of the audits as follows:-

	Number of Cases		
	Income Tax	Corporation Tax	Total
Liability			
Less than £5,000	414	106	520
£5,000 to £50,000	423	34	457
£50,000 to £100,000	18	-	18
Over £100,000	6	-	6
	<u>861</u>	<u>140</u>	<u>1,001</u>

The highest individual liability was £754,022 which arose on an income tax audit but this figure also covers other tax heads.

Random Selection of Cases for Audit

Up to 1992, cases were selected for audit solely on the basis of a screening process which was carried out by reference to predetermined criteria. However, as part of the 1992 audit programme, an additional number equivalent to about 5% of the number of self assessment returns audited on the standard basis will be selected for audit on a random basis. As the programme of random audits only commenced in March 1992 it is too early to measure its impact.

Failure to File Tax Returns

The Revenue Commissioners have informed me that during the period April 1991 to July 1992 a total of 1,825 taxpayers who failed to file self assessment returns for 1988/89 and 1989/90 and who were considered by the Revenue Solicitor to be suitable for prosecution received warning letters. Because of continuing failure to submit returns, prosecutions were instituted and convictions secured in 353 cases, resulting in the imposition by the courts of a monetary fine on the taxpayer and another 689 cases are in the process of being prosecuted. It is envisaged that further prosecutions will be undertaken once the final position regarding submission of returns is established.

Furthermore, following court proceedings in 1992, five taxpayers were sentenced to terms of imprisonment for failure to submit income tax returns for the years 1985/86 to 1989/90.

Self Assessment - Capital Acquisitions Tax

24. Under the Capital Acquisitions Tax (CAT) self assessment system persons accountable for the payment of gift tax or inheritance tax are required by law to make a return to the Revenue Commissioners detailing such gifts or inheritances and to pay the tax due. Failure to make a return and pay the tax due renders the accountable person liable to penalties and interest charges in addition to the tax ultimately assessed.

As an incentive to secure payment of outstanding arrears of CAT, Section 120 of the Finance Act, 1991 provided for a waiver of penalties and interest in respect of a gift/inheritance taken on or before 30 January 1991, provided the outstanding tax was paid by 30 September 1991. £13m was received from some 2,000 taxpayers under this amnesty.

In addition to a screening of all returns to ensure proper compliance and accuracy, the Revenue Commissioners also select a number of returns for detailed

examination. Following the expiry of the amnesty, audits were initiated in some 180 cases and by 30 June 1992, 70 cases were finalised resulting in additional tax of £400,000 being assessed and paid.

*Tax clearance
certificates*

25. In 1984 the Minister for Finance directed that before awarding contracts or commissions to a value in excess of £20,000 Government Departments and other public bodies should require the proposed contractor to provide a certificate issued by the Revenue Commissioners indicating that his/her tax affairs were in order and that all such bodies make quarterly returns to the Revenue Commissioners showing particulars of all contracts/commissions in excess of the prescribed limit awarded by them. The threshold was reduced to £10,000 in July 1986 and was further reduced to £5,000 in September 1991.

It was noted that, although the Revenue Commissioners maintain a computerised record of all tax clearance certificates issued to contractors, the returns received from public contracting authorities of contracts awarded by them in excess of the prescribed limit are not associated with this record in order to verify compliance by such bodies with the directive of the Minister for Finance and to detect any instances of fictitious tax clearance certificates being presented to public contracting bodies. A test examination carried out by my staff in March 1992 revealed that a number of public contracting authorities had failed to seek tax clearance certificates before awarding the contracts/commissions but had deducted withholding tax from payments to contractors and that no action had been taken by the Revenue Commissioners in regard to such failure; in the case of two such contractors, tax clearance certificates sought by them when tendering for other public authority contracts had been refused.

Only five public bodies had submitted returns of contracts awarded during the period from July 1991 up to the date of audit and returns relating to periods prior to July 1991 could not be produced for audit as they had apparently been destroyed inadvertently.

I asked the Accounting Officer how the objective of ensuring that all public contracts/commissions in excess of the prescribed limit are awarded only to persons or bodies in possession of a valid tax clearance certificate issued by the Revenue Commissioners is being achieved.

The Accounting Officer informed me that it is not within the remit of the Revenue Commissioners to ensure that this objective is achieved.

He stated that, nevertheless, a system of checking the number of tax clearance certificates issued with the number of contracts stated by public contracting authorities to have been awarded by them is being put in place and when this procedure is implemented, details of those failing to file returns will be supplied by the Revenue Commissioners to the Department of Finance for such action as that Department considers appropriate. The first check in accordance with this procedure will be completed by the end of September 1992.

I also sought the observations of the Accounting Officer of the Department of Finance on the matter. He informed me that in July 1991 his Department requested all Accounting Officers to ensure that the relevant sections in their Departments and also the State bodies and agencies which come under their aegis are fully aware of their responsibilities in regard to the award of public sector contracts.

*Irregularity in
existence of tax
clearance
certificates*

26. It was also noted that in 1991 Údarás na Gaeltachta and Dublin Corporation expressed their concern to the Revenue Commissioners about the authenticity of two tax clearance certificates purportedly issued to two companies seeking grants from these public authorities. In the course of subsequent investigations by the Commissioners it was established that the certificates in question bore the signatures of persons unknown to the Commissioners and that there was no official record of their issue. Both instances were investigated by the Garda Fraud Squad who discovered that a further dubious tax clearance certificate had been presented to Údarás na Gaeltachta, in 1990, by one of these companies in support of claims for research, development and other grants for which it was paid a sum of £60,500.

I asked the Accounting Officer whether the circumstances surrounding the existence of the certificates had been established, if the Garda enquiries had been finalised and what further action had been taken. I also enquired as to the total amounts paid by the two public authorities to the companies on foot of the fictitious certificates which came to light in 1991, the extent of any arrears of tax due by the companies, whether there were tax returns outstanding from them and whether any other irregularities in regard to the issue of tax clearance certificates had come to light.

The Accounting Officer has informed me that the full circumstances relating to the issue of the tax clearance certificates in question have not been established and that Garda inquiries into the matter have not been finalised.

He also informed me that the amount of any payments made by the two public authorities to the companies was not known to the Commissioners, that substantial amounts of tax under a number of tax heads were due by one of the companies from 1979 to date and in the other case from 1988 to date. He added that no further irregularities had come to light in the tax clearance certificate area.

Stamp Duty

27. The Stamp Act, 1891 provides that certain instruments which are executed in the State or which relate to anything done or to be done in the State be chargeable with stamp duty. This provision is recognised as being capable of a very broad interpretation but, in practice, the Revenue Commissioners take the view that the instrument or the underlying transaction should relate to, or involve, a substantive action or obligation to be carried out or undertaken in the State. The 1891 Act did not prescribe any direct obligation to pay stamp duty but did provide that unstamped or insufficiently stamped instruments could not be used in evidence in civil proceedings and also imposed obligations on persons charged with the responsibility for registering title to property to ensure that instruments relating to the property were properly stamped. Furthermore, the Act did not specify who should pay stamp duty in the event of the execution of a chargeable instrument. In practice, however, where duty was significant there was a convention that purchasers paid in the case of sales.

The Finance Act 1991 brought stamp duty into the mainstream of the Revenue Commissioners' assessment, collection and enforcement process. The Act clarified who was responsible for paying the duty, substantially increased interest and penalties for failure to stamp instruments within the time limits provided and gave greater powers of investigation to the Revenue Commissioners in relation to the duty. Apart from the interest and penalties for late payment of duty, the amended stamp duty legislation applies only to instruments executed on or after 1 November, 1991.

In order to encourage the payment of stamp duties outstanding on certain documents executed prior to 1 November 1991, Section 201 of the Finance Act, 1992 provided for an amnesty by way of waiver of statutory penalties and interest charges.

The date of payment of outstanding stamp duty determined the scope of the concession to be allowed under the amnesty. Full mitigation of interest and penalties was allowed in cases where the outstanding duty was paid between 30 January 1992 and 30 June 1992, while payments made between 1 July 1992 and 30 September 1992, are subject to interest and penalty charges from 1 June 1992 to the date of payment.

Up to 30 June 1992 stamp duty amounting to £11,256,636 was received in respect of 6,488 cases as a result of the amnesty.

Vote 11.- State Laboratory

Excess Vote

28. This Appropriation Account shows excess gross expenditure of £5,817 over the Estimate. The Accounting Officer has informed me that the excess arose from a miscalculation on the part of the State Laboratory of PRSI outgoings. As a result the State Laboratory mistakenly anticipated savings on Subhead A to partially offset the cost of pay increases. Consequently, the State Laboratory made a smaller draw on Vote 44 (Vote for Increases in Remuneration and Pensions) than its full entitlement.

Vote 15.- Valuation and Ordnance Survey

Subhead G.- Appropriations in Aid

Map Stocks

29. Sales of small-scale ordnance survey maps in 1991 totalled £484,000.

A computerised system for recording the production, sale and stocks of small-scale maps was introduced in July 1989.

It was noted in the course of audit at the Ordnance Survey Office that the first complete stocktaking of small scale maps carried out since then was completed at the end of March 1992 and showed that 346,000 such maps having a sales value of £1.1m. were then in stock. However, no reconciliation was carried out between the physical stock as established by this stocktaking and the stock balance according to the computer records; the computer figure was altered to reflect the actual position.

An attempted reconciliation undertaken by my staff indicated a possible stock deficiency of 85,000 maps. This figure was arrived at after taking into account sales incorrectly recorded because of a computer programme fault.

I asked why proper stock control procedures were not operated since 1989 and whether the possible stock deficiency noted on audit had since been investigated and explained.

I also inquired as to the steps being taken to ensure that proper stock control and recording procedures are now in place and whether the computer records are now reliable.

The Accounting Officer stated that proper and exact control is extremely difficult in relation to copies of maps as a normal printing run will result in a lesser number of maps being taken into stock than printed because of wastage in the folding, indexing and covering process and, taken over a period of time, the apparent deficiency could be substantial. It had been assumed that proper stock control procedures had been put in place when the system was installed in 1989 but as the system had been introduced on a piecemeal basis this aspect of the system had been overlooked. Checks on stocks inwards had now been introduced to eliminate this control weakness. It also appeared that when the new system was installed, the stock figures were entered from old stock records without any stocktaking being done.

The stock discrepancies noted on audit had been investigated and explained as being due to these factors and to errors in the recording of stock issues in replacement of out of date maps.

The Accounting Officer assured me that there was no question of any stocks being stolen or misappropriated and that improved control procedures had been introduced which included regular stocktaking and investigation of any discrepancies between physical stock and the stock balances as recorded on the computer system. Furthermore, an officer had since been appointed with responsibility for ensuring that stock movements are recorded accurately on the system.

Vote 20.- Garda Síochána

Vote 21.- Prisons

Subheads A.- Salaries, Wages and Allowances

Computerised payroll

30. Reference was made in the 1979 and 1983 Reports to deficiencies in controls in the operation of the Garda Síochána and Prison Officers computerised payroll systems. These deficiencies related to the failure to reconcile total payroll with total serving personnel, lack of checking procedures and inadequate documentation of payroll procedures. While remedial action was taken in relation to the Garda system, modifications to the Prison Officers system proved more difficult and, on further examination in consultation with the computer division of the Department of Finance, it became clear that the best solution would be the ultimate replacement of both systems.

Consequently, in September 1986 the Department of Justice sought Department of Finance approval to purchase a new payroll software package to replace the existing Garda Síochána and Prison Officers computer pay systems. The Department of Finance had certain reservations about the software package being proposed but eventually, in September 1987, approval was given. The approval was conditional on the new system leading directly to savings of £60,000 per annum in the payroll section of the Department of Justice in 1989 and subsequent years. Most of these savings were expected to be achieved through the automation of pay arrears calculations which hitherto had to be done manually and involved administrative overtime costs.

Due to uncertainties which arose with the supplier in relation to the future support and development of the software package and the decentralisation of the Department's finance division (including the payroll section) to Killarney, the first phase of the new computer system did not become operational until February 1991

and then only for the Garda payroll. Up to 31 July 1992 the cost of the software and associated maintenance charges amounted to £164,500 and the cost of Departmental staff time in developing the system has been estimated at £146,000.

In the course of an audit of Garda pay it was noted that the facility for the automatic calculation of arrears as originally envisaged was not operational and that a separate procedure had been introduced for this purpose. However, when a retrospective pay increase is awarded to Gardai, this procedure involves the resubmission of details such as overtime hours and temporary allowances by individual Garda stations via the district offices to the payroll section where the data is again keypunched so that the pay arrears for each individual can be calculated. It was also noted that it is not intended to proceed with the transfer of the Prison Officers payroll to the new system.

As the automated arrears calculation facility and the replacement of the Prison Officers payroll system appear to have been significant factors in the decision to acquire the new system I asked the Accounting Officer whether any of the savings projected prior to acquisition of the new system have been achieved or are expected to materialise.

In view of the decision not to transfer the Prison Officers payroll to the new system, I also asked what alternative steps had been taken to address the embedded control deficiencies which are known to be in the existing system.

The Accounting Officer stated that in January 1985 a project was initiated to select and implement a replacement computer system for Garda and Prison Officers pay. Delays occurred initially with the identification and selection of a suitable system and subsequently because the selected system proved far more complex to implement than expected and due to the staff embargo it was not possible to assign the necessary staff resources to the project to ensure its rapid implementation.

Following the implementation of the first phase of the Garda payroll development in February 1991, it had been necessary, in order to ensure the smooth operation of that system, to devote the time of those involved in payroll development to either resolving teething problems with the new system or providing support to the operations and payroll staff in finance division.

The Accounting Officer pointed out that due to the decision of the Department of Finance computer division to close down its IBM mainframe bureau service to other Departments by the end of 1993, the Department had been forced to review whether it was practicable to continue with the further development of the Garda and Prison Officers payroll using the new system as it only operates on an IBM mainframe.

The Accounting Officer also confirmed that while annual savings of £60,000 were originally expected primarily from the automation of arrears calculations, only some aspects of these calculations have been automated. In order to complete automation it would be necessary to develop a further module and the cost effectiveness of this is being considered as part of the Departments review. He stated that £16,000 per annum had been saved due to a reduction in the level of staffing and overtime costs arising in the computer inputting area of the payroll section and, as a related matter, he referred to annual savings of £35,000 which had arisen as a result of a reduction in form filling work done by Garda pay clerks.

He indicated that as a new Prison Officers payroll had not been implemented it had not been possible to introduce enhanced controls in this area. However, the Department has been engaged in a programme of work to eliminate inadequacies in

the existing system which had already led to some improvements and a further strengthening of controls was being addressed as part of this exercise at present.

Vote 22.- Courts

Subhead B.1.- Travelling and Incidental Expenses

Inspectors' expenses 31. On the application of the Minister for Industry and Commerce under Section 8 of the Companies Act, 1990, the High Court, on 16 September 1991, appointed two Inspectors nominated by the Minister to investigate the affairs of Siúicre Éireann cpt. On 18 September 1991, on the application of the Inspectors, an order was made by the Court under Section 9 of the Act authorising the Inspectors to investigate other companies related to Siúicre Éireann cpt. The Minister for Justice, under Section 13 of the Act, is responsible in the first instance for the expenses of the investigation but the Court may decide that all or part of the expenses incurred are recouped to the Minister by the company under investigation.

The rates of remuneration and other conditions of the Inspectors' appointment had not been approved before their being appointed by the Court and while the Attorney General, on 17 September 1991, advised the Inspectors of the broad terms of their appointment, a schedule of proposed fees and other charges was not submitted by the Inspectors to the Department of Justice until 26 September 1991. Following discussions between the Inspectors and the Departments of Finance, Justice and Industry and Commerce and the Attorney General's Office the Inspectors accepted a once-off brief fee of £10,000 each in lieu of a recurring monthly fee of £10,000 each which they had originally claimed. The rate of remuneration claimed (£1,750 per day) and the rate for support staff were not revised. This arrangement was deemed acceptable and was approved by the Department of Finance on 17 October 1991.

Expenses of the investigation totalling £626,964 have been met in the year ended 31 December 1991 and charged to the above Subhead. The total amount paid to 15 July 1992 was £1,241,436 (including VAT of £209,000) comprising:

	£
Inspectors' Remuneration	678,507
Support Staff Charges	421,488
Fees for Legal Work	88,979
Miscellaneous Charges	27,619
Stenographic Services	24,843
Total	<u>£1,241,436</u>

It is estimated that further expenditure of £12,000 could arise.

On 25 February 1992 the Government decided that the Minister for Justice should make an application to the High Court under Section 13 of the Act seeking to recover the costs of the investigation from Siúicre Éireann cpt and eight of its nine related companies. The High Court, in May 1992, refused the application of the Minister, but, in June 1992, the Government decided to appeal the High Court decision to the Supreme Court (See also paragraph 41).

Vote 25.-
Environment

Motor Vehicle
Duties

32. Motor Tax and Driving Licence Fees are collected by Local Authorities in their capacity as licensing agents, lodged to local Motor Tax Bank Accounts and from there transferred to the Central Motor Tax Account in the Central Bank. The Motor Tax Accounts of the Local Authorities are audited by the Local Government Auditors (LGAs) whose reports are made available to me. On-the-spot parking fines and court fines for driving offences are collected by the Department of Justice and are also paid into the Central Motor Tax Account.

The proceeds for 1991 and 1990 were:

	1991 £m	1990 £m
Motor Tax and Driving Licence Fees, etc.	171.3	153.2
Fines collected by the Department of Justice	12.8*	5.1*
Public Service Vehicle Fees	0.2	0.2
	£184.3m	£158.5m

* £3.9m in respect of fines collected in 1990 was not paid into the Central Motor Tax Account until May 1991.

A total of £184.1m was paid into the Exchequer in 1991 leaving a balance of £1.6m compared with £1.4m at the end of 1990. Driving test fees £2.4m are appropriated in aid of the Vote (Subhead V.5).

My audit of Motor Tax Revenue is limited to a test check of the transactions on the Central Motor Tax Account as I rely on the LGAs examination for assurance that proper procedures for the assessment, collection and bringing to account of Motor Tax Revenue are being operated by the Local Authorities. I reviewed all the relevant LGA's reports for 1990 and, in my opinion, there is nothing material on which I need to report to Dáil Éireann.

Vote 28.- Second-
Level and Further
Education

Subhead K.- Examinations

Overpayment of fees

33. Persons engaged to correct Intermediate, Leaving and other Second Level Certificate examination papers are paid a fee per script corrected and receive travelling, subsistence and miscellaneous expenses and are given advances of between £300 and £500 pending the submission of their claims. In the course of audit it was noted that advances totalling £32,400 were not deducted from the final payments made to examiners in September 1991 and that up to 31 August 1992, £25,100 of this amount had been refunded by examiners following the issue of written demands by the Department when it discovered the overpayments in October 1991.

The Accounting Officer in reply to my inquiry has informed me that the overpayments arose due to an error in a computer program which was part of a payments system introduced in 1991 to deal with payments to practical, oral and written examiners and examination superintendents. The error in the software was such that advance payments made to some examiners were not deducted from their final payments. As soon as the problem became known the software was amended.

The system had since been expanded and further tested to ensure that overpayments of this nature could not occur again. The error in the software was not observed immediately because the time scale for implementation of the software package was very limited and this meant that the degree of testing of the software concerned could not be as comprehensive as is usual in the introduction of a computer system.

The Accounting Officer also informed me that arrangements are in train towards recovering the outstanding £7,300 from twenty five examiners. Eighteen of these examiners had acted as examiners this year and the overpayments would be deducted in each case from the final payment due in respect of the current year which will recover £4,800 of the £7,300 still outstanding. A further demand had been issued to seven examiners who were overpaid but did not act as examiners in the current year and, depending on the outcome, further consideration would be given to other appropriate measures to recover the overpayments, e.g. by salary deduction in the case of those who are teachers.

Vote 29.- Third-Level and Further Education

Subhead C.- Annual Grants to Vocational Education Committees in respect of the running costs of Regional and other Technical and Specialist Colleges.

Subhead J.- Appropriations in Aid

Claim for ESF aid

34. In 1986 the Department of Education submitted an application to the EC for European Social Fund (ESF) funding for a project being undertaken by the North West Community Development Institute which operated as part of Co. Donegal VEC. The ESF approved funding of £315,773, being 55% of the eligible expenditure of £574,133, to be incurred over a two year period 1 July 1987 to 30 June 1989.

The Department agreed to issue payments to the VEC up to the level of the agreed aid of £315,773 on the basis that equivalent ESF moneys, when received, would be brought into the Exchequer and that the matching 45% national expenditure on the project would be met by the VEC from existing resources or from sources other than the Department. This arrangement for the funding of the project was understood by both the Department and the VEC to mean that no additional Exchequer grant specific to this project would be paid over and above the normal annual grant allocation to the VEC. On foot of these arrangements payments totalling £315,773 were made to the VEC in 1987, 1988, and 1989 from subhead C and advances totalling £189,462 were received from the ESF in 1987 and 1989, and credited to Appropriations in Aid.

In December 1989 the VEC informed the Department that final expenditure on the project totalled £575,416 and in April 1990 the Department submitted the final claim prepared by the VEC to the EC seeking recoupment of £126,311 being the balance of ESF aid due. When submitting this claim through the Department of Labour the Department of Education certified its factual and accounting accuracy and at the same time stated that the matching 45% of funding for the project was being provided by way of Exchequer grants. Following local examination of the project at Co. Donegal VEC by EC staff in September 1990 the EC Commission expressed grave dissatisfaction regarding the inability of the promoters to produce satisfactory records of expenditure or to provide supporting evidence to substantiate the final claim which it therefore refused to accept. Following protracted

discussions with the VEC a revised claim based on total eligible expenditure of £361,778 was submitted to and accepted by the EC Commission and a sum of £9,517 being the balance due on foot of the reduced claim was received by the Department in December 1991 and lodged to Appropriations in Aid.

Having regard to the fact that, as a result of the reduction in expenditure eligible for inclusion in the final ESF claim, additional expenditure specific to this project of £116,794 [$£315,773 - (£189,462 + £9,517)$] had to be borne by the Vote I sought the observations of the Accounting Officer.

I also sought his observations on the Department's monitoring and control of this project in the light of the fact that an incorrect claim, certified by the Department, was made to the European Commission and that subsequent detailed scrutiny of the records kept by the promoters revealed that:

- (a) no separate accounts had been kept for the project, despite a specific directive by the Department to do so;
- (b) the initial claim included expenditure of £145,000 financed by grants to the promoters from FAS and the Youth Employment Agency on which aid had already been claimed from the ESF by those bodies;
- (c) the claim included expenditure of some £11,000 which had been financed by grants from the EC Commission to the promoters towards the cost of a conference;
- (d) double counting of expenditure of about £15,000 was identified.

The Accounting Officer informed me that the decision to limit the direct grant payable to Co. Donegal VEC in respect of the project to the level of approved ESF aid of £315,773 was taken in the light of prevailing budgetary circumstances and that in seeking to comply with the requirement to meet the balance itself, the VEC did not realise that only Exchequer sourced funding was reckonable in the computation of the final claim for ESF aid.

The Accounting Officer informed me that after a detailed examination of documentation relating to the project the Department had established that expenditure of £522,856 had been incurred on the project and, being satisfied with its overall cost, agreed to meet the outstanding balance of £116,794.

He stated that the Department's overall monitoring and control procedures in relation to ESF programmes have regard to the absolute size of projects and resultant claims as well as the necessity to meet pressing deadlines for submission of claims to the EC Commission. Every effort is made to ensure that claims made are accurate and that the maximum aid is claimed. In this particular case, while separate accounts for the North West Community Development Institute were not kept, the Department has satisfied itself that full records of income and expenditure by the Institute were kept by the VEC and the VEC now fully accepts the need to keep separate accounts for the Institute.

The Accounting Officer also stated that the EC Commission has given approval for the continuation of ESF aid for this project for the period 1990-1993 and that the Department has instituted the following arrangements in regard to monitoring and control procedures for the new phase of the project:

- the basis for funding the project has been revised and clarified to ensure that ineligible expenditure will not be included in the annual final claim for ESF aid;

- new accounting procedures have been established for the VEC and they are required to submit a full income and expenditure account relating to the project in association with the final claim; and
- a certificate of eligible expenditure is required before further grant instalments are paid.

Vote 30.- Marine

Subhead E.1.- Development of harbours for fishery purposes including payments under the Fishery Harbour Centres Act, 1968

Rossaveal Fishery Harbour Centre - Dredging Contract

35. On 1 January 1989 responsibility for harbour development works was transferred from the Office of Public Works (OPW) to the Department of the Marine and the Marine Division of OPW transferred to the Department on that date.

In July 1989 consultants appointed by OPW in November 1988 completed, at a cost of £36,739, a survey of the sea bed at Rossaveal Fishery Harbour Centre in preparation for development works at the harbour. This survey indicated that the base of the sea bed in the harbour consisted generally of rock within a reasonable level of depth from the water surface. In September 1989 the Department of Finance sanctioned a major harbour development scheme costing £5.125m, including £500,000 for dredging the harbour.

In June 1990 a fixed price contract in the sum of £717,409 for the drilling, blasting and dredging work at the harbour was entered into and was due for completion by January 1991. The dredging at the deep berth was to be to a bed level of 8 meters and the contract documents stipulated that the price was related to the results of the sea bed survey and included a standard clause that extra costs would be payable if the contractor discovered unforeseen site conditions.

As the work progressed the contractor encountered major difficulties as the sea bed was not composed of solid granite overlain by soft material as had been anticipated on the basis of the consultants' survey report but of individual granite boulders embedded in soft material. This led to considerable delay and to the deep berth dredging being reduced from 8 to 6 meters.

As the work progressed the contractor lodged a claim for extra costs totalling some £1.7m. This led the Department to engage dredging specialists to undertake a supplementary site survey at a cost of £109,851. These specialists stated that a review of the ground conditions at the site highlighted deficiencies in the original site survey. Because of this the contractor was informed by the Department's engineer in July 1991 that it had been accepted that the site conditions encountered could not reasonably have been foreseen by him but that on the other hand, the Department had found that there were significant inefficiencies in the way he carried out the work so far and were concerned about his slow rate of progress on the contract. The contractor then indicated that he wished to resort to arbitration to decide the issue and the Department entered into negotiations with the contractor.

In September 1991, with the work still not completed, the contractor offered to settle for a total contract sum of £1.79m, excluding any claims for any future unforeseen site problems and, in October 1991, the Department decided to accept this offer. On 1 November 1991 a supplementary contract agreement was made with the contractor providing for completion of the works by 15 March 1992. The dredging was not completed until 30 April 1992.

Total expenditure on the overall development of the harbour to 30 June 1992 totalled £4.3m and I understand that the final estimated cost of the completed harbour works will now be £6.16 m which is the revised sanctioned sum for the works.

In view of the later findings by the dredging specialists, and having regard to the Department's responsibility to diligently manage the project, I asked the Accounting Officer if any reason could be advanced as to why the original site survey did not reveal the unforeseen conditions which resulted in additional costs of over £1m being incurred and whether a compensation claim against the consultants who had carried out this survey had been considered. I also asked whether there is any means by which the Department can ensure that consultants engaged to carry out such surveys in the future achieve a greater degree of accuracy in their findings.

In addition, I asked how much had been deducted in respect of the contractor's inefficient work practices when agreeing the final contract price of £1.79m, why the deep berth dredging was reduced from 8 to 6 meters and the extent of savings which arose as a result.

The Accounting Officer stated that the original site survey had been commissioned by the OPW to specifications set by that Office and had failed to reveal the unforeseen conditions because the specifications did not require exploratory drill holes of sufficient depth. He claimed that current Department of the Marine specifications for site investigations specify a much deeper penetration of boreholes and that, had this specification been used, the true nature of the ground conditions would have been revealed. The Accounting Officer indicated that all Department of the Marine site investigations are now carried out to a higher specification than had been the practice in the past and that this meant that site investigations tended to be more expensive but that the likelihood of claims arising from unforeseen site conditions was reduced.

He also claimed that the Department had had no reason to question the results of the survey as it was carried out to an agreed specification and for that reason the Department of the Marine was not contemplating a compensation claim against the site survey contractor. Moreover, the survey provided relevant background data for inclusion in the tender documents and the results had appeared to be compatible with existing information for the area. The report of the contractor had been accepted and the contractor had been paid in full for the work.

The Accounting Officer also stated that the contractor's original claim for recovery of costs would have brought the total cost of the dredging contract to almost £2.4m. On investigation by the Department, inefficient work practices by the contractor were discounted from claimed costs to a final contract figure of £1.3 - £1.4m. Following negotiation, agreement was reached between the Department and the contractor on a final lump sum settlement totalling £1,787,500 including VAT and a completion date of 15 March 1992 was set as part of the arrangement with a daily penalty for any delay for which the contractor was responsible.

He informed me that the deep berth had been reduced for two reasons; to enable a cost saving to be achieved, estimated at between £123,000 and £280,500 and because the Department had noted a change in fleet activity in the Western region as the larger boats were now using Galway. Following discussions with prospective users and an Bord Iascaigh Mhara the consensus was that a berthage as deep as 8 metres was not then required at Rossaveal.

As OPW had commissioned the original survey I also sought the observations of the Accounting Officer for that Vote. He expressed the view that there are other

factors involved in achieving a satisfactory site investigation, apart from the specification for depth of penetration of boreholes e.g.- the competence of the site investigation contractor, skilful recovery and assessment of cored materials and sensible interpretation of the data. He could not comment on how the Department of the Marine dealt with these matters but OPW would pay particular attention to such factors and where necessary draw on expert technical advice when major expenditure depends critically on the investigation, as was the case at Rossaveal.

He went on to state that the practice in the OPW would be to examine and question the results of site surveys. Site investigation was essentially a sampling exercise and any apparent inconsistencies should be adverted to and pursued to reduce the risk of error to an acceptable level.

He was also of the opinion that there is always the temptation towards over-specification in works particularly when dealing with the unknown, as is the case in marine works, but this in itself can prove wasteful of resources.

Subhead U.- Coast Protection

Subhead Y.- Appropriations-in-Aid

Maintenance of Coastal Protection Works

36. With effect from 1 January 1990 the Department of the Marine took over responsibility from the Commissioners of Public Works for maintenance of certain coastal protection works. The costs of such maintenance are recoverable from local authorities under the Coast Protection Act, 1963.

It was noted that amounts due by local authorities at 31 December 1990 and 1991 in respect of maintenance works were as follows;

	1990	1991
	£	£
Wexford County Council	568,742	539,643
Donegal County Council	31,568	31,568
Sligo County Council	26,723	26,723
Cork County Council	6,176	6,176
	<u>£633,209</u>	<u>£604,110</u>

The amount due from Wexford County Council is in respect of maintenance at Rosslare Strand and has been accumulating since 1980. While Wexford County Council is reimbursing the Department in respect of maintenance costs incurred from 1989 onwards on a two year in arrear basis, only partial payment has been made for pre-1989 costs for which the amount outstanding is £410,618.

I asked why the arrears had been allowed to accumulate and what action was being taken by the Department to recover them.

The Accounting Officer stated that the arrears accumulated by Wexford County Council were built up over a period of years when the Council claimed that they were unable to make full repayments to the Office of Public Works. The Council had stated that in view of the restrictions on local authority finances it could not accept that the arrears were a valid charge against the Council. The Council had lodged £48,445 in 1990 against previous maintenance costs with a further £85,307 in 1991.

Despite numerous requests, both Donegal and Sligo County Councils had said that they were unable to make full repayments and that provision had not been made in

their estimates for such expenditure. Cork County Council had recently lodged their contribution of £6,176 towards maintenance of the Youghal coast protection scheme.

The Accounting Officer also stated that there had been considerable efforts by the Office of Public Works and by the Department to recover the outstanding amounts. The Department had been in correspondence with the Department of Finance seeking an alternative approach and it was proposed to pursue the matter again.

**Vote 32.-
Agriculture and
Food**

*Subhead L.4.- Financing of the Common Agricultural Policy -Expenses in
connection with Market Intervention and the Financing of other FEOGA
(Guarantee) Section Measures*

Subhead L.5.- Market Intervention Losses by deficiency, accident, etc.

Subhead N.- Appropriations in Aid

FEOGA transactions 37. The Member States of the European Community administer the Common Agricultural Policy (CAP) in accordance with Community Regulations which require each Member State to set up an Intervention Agency for this purpose. Under Statutory Instrument No.24 of 1973, the Minister for Agriculture and Food is the Irish Intervention Agency and is therefore responsible for administering all market regulation and production support measures provided for under the CAP. Expenditure on these measures is met by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (FEOGA). FEOGA transactions are separate from the Vote transactions shown in the Appropriation Account but are, in all respects, subject to the same accounting and internal control procedures as departmental expenditure.

Expenditure on the payment of direct production and marketing subsidies such as export refunds, production aids, aids for private storage, premium schemes, etc. is initially funded by borrowing undertaken by the Minister for Agriculture and Food and recovered from FEOGA after an average period of six weeks has elapsed. The cost of the borrowing is met from Subhead L.4 of the Vote and the EC provides an interest subsidy towards this cost which is brought to account as Appropriations in Aid.

Expenditure on market intervention incurred by the Department in buying, storing and later disposing of specified agricultural commodities offered to it in accordance with EC Regulations is also financed by borrowings which are repaid when the produce is sold. Any profits on sales are credited to FEOGA while any losses are met by FEOGA. The cost of transport, handling, storage, and financing, etc. is met from Subhead L.4 and FEOGA contributes towards these costs at standard rates, the amounts received being brought to account as Appropriations in Aid of the Vote.

The total borrowings outstanding at 31 December 1991 in respect of FEOGA guarantee expenditure and intervention buying was £709m.

Each year a final claim is made by the Intervention Agency on FEOGA setting out all transactions for the year. This claim is subject to audit by the EC and, should amounts claimed from FEOGA be disallowed, they are made good from Subhead L.5 of the Vote. Any disallowed amounts subsequently recovered are brought to account as Appropriations in Aid.

Only final claims for the years up to 1988 inclusive have been cleared by the EC so the amounts of any adjustments which may arise in relation to 1989 onwards have not yet been determined.

The following schedules summarise FEOGA transactions in 1991:-

Schedule 1 FEOGA Guarantee Payments and Receipts

<i>Payments:-</i>	<i>£m</i>	<i>£m</i>
(a) Aids for private storage and animal feed, compensation for withdrawal of produce, production aids, other subsidies and premiums	296.4	
(b) Subsidies on trade with Third Countries i.e. export refunds	219.1	
(c) Subsidies on Intra Community trade, including Monetary Compensatory Amounts	0.4	
(d) Recoupment to the Vote for Agriculture and Food of		
(i) Incidental expenses of intervention buying	75.8	
(ii) Financial charges for intervention and FEOGA guarantee borrowings	56.8	
(e) Losses on intervention sales	101.0	
(f) Depreciation on intervention stocks	594.8	
(g) Special dairy schemes	38.5	
(h) Incidental expenses, Free Food operations, etc.	<u>1.4</u>	1,384.2
<i>Receipts:-</i>		
Dairy Co-Responsibility Levy and Superlevy	11.8	
Cereals Co-Responsibility Levy	<u>9.9</u>	<u>21.7</u>
Net Payments		<u>1,362.5</u>

Schedule 2 - Intervention Activity

	Tonnes Beef	Tonnes Cereals	Tonnes Dairy Products
Stocks at 1 January 1991	159,675 *	78,582	175,162
Purchases	181,261	53,671	149,101
Sales	93,754	48,192	31,880
Stocks at 31 December 1991	247,182	84,061	292,383
Value of Stocks at 31 December 1991	£270.5m	£4.1m	£181.6m
TOTAL	£456.2m		

*This figure differs from that in the 1990 schedule due to retrospective adjustments made since then.

Schedule 3

The charge to Subhead L.4 for incidental expenses of intervention and for financing costs of FEOGA guarantee expenditure and the amounts credited to Subhead N in respect of FEOGA contribution towards such expenses, are made up as follows:-

	L.4 £m	N £m
Storage, Transport, Handling and Freezing, etc.		
Butter and Skim Milk Powder	20.3	11.6
Beef	33.4	26.0
Cereals	1.4	1.4
Beef Deboning Allowances	35.3	36.8
Financial Charges for Intervention and FEOGA Guarantee borrowings	47.9	56.8
	<u>£138.3m</u>	<u>£132.6m</u>

Notes

- (a) The receipts and expenditure figures are not directly comparable because of the time lag in recoupment.
- (b) At 31 December 1991 the total expenditure met by the Department exceeded the amount received from FEOGA by £146.9m. The corresponding figure at 31 December 1990 was £141.2m.

Schedule 4

The charge of £11,191 to subhead L.5 in respect of losses by accident, deficiency, disallowance by EC, etc. relates to the Beef Sector.

Inadequate stock records

38. As stated in the previous paragraph, intervention beef stocks held by the Irish Intervention Agency at 31 December 1991, according to the Department's records, totalled 247,182 tonnes with an estimated value of £270m. The stocks are held at privately owned coldstores where the inward and outward movement of the beef is overseen by Department staff. Contracts for the purchase and sale of beef are entered into and implemented by a Division of the Department acting as Intervention Agency. The coldstores maintain stock records and the Department maintains records of all stock movements and balances held on computer. While the coldstores record stock movements as they occur, the Department does not update its stock records in respect of sales until all consignments comprising the sales contract have been released from the coldstore. Therefore, the Department's records are unlikely to show the true stock position at any given time.

Prior to 1992 the Department did not carry out any physical checks on the quantities of beef in stock. However, as a result of regulations introduced by the EC in 1990 I am informed that the Department began doing so in April 1992.

During the course of audit it was noted that the reconciliation between the Department's stock records and the coldstores' records were undertaken once a year. In practice, this means that there can be a timelag of up to 18 months before discrepancies between the records come to light and consequently investigation of any such discrepancies becomes difficult to pursue.

When the latest reconciliation was carried out in September 1990, the timing differences in recording movement of stocks inevitably led to there being a large number of variances between the stock balances recorded. The Department concentrated its examination of the variances on cases where the Department's record showed a balance of stock on hands although the coldstores' records showed no beef in stock but explanations were not obtained for all variances in this category and variances in other cases were not examined.

I asked the Accounting Officer if he had any plans for the Department to implement a system which would provide an up to date record of stock balances and whether he was satisfied that the existing late and incomplete reconciliation process was sufficient to ensure proper control over intervention stocks of beef.

Bearing in mind that EC recoupment of storage and financial costs are based on the Department's record of stocks, I also sought the observations of the Accounting Officer on the accuracy of the recoupment claims.

The Accounting Officer informed me that the Department engaged outside consultants in 1990 to carry out an overall strategy study and produce a 5 year information technology Plan for the Department. The final report of the consultants was received in October 1991 and the recommendations included, in the context of upgrading intervention operation controls, the redesign of the Beef Intervention stock system. The weaknesses in the Department's current procedures of recording beef stocks adverted to during the audit could be overcome by the introduction of this redesigned computer system together with the implementation of better management controls. He stated that the Department of Finance had agreed to the recommendations made by the consultants and steps were being taken to implement these by the assignment of new staff, and that over the following 6 months staff involved would undergo intensive training programmes at the completion of which they would be involved in the new developments envisaged, including the improvement and revision of the beef intervention system.

In addition, he pointed out that the volume of beef handled in recent years had increased enormously, that purchases of beef in 1990 and 1991 amounted to some 163,000 and 181,000 tonnes respectively compared to 44,000 and 59,000 tonnes in 1988 and 1989, respectively, and also that the system had become difficult to operate because of the many and varied ways in which the EC Commission made its sales arrangements and because of the very large number of individual transactions, all of which had added to the difficulties relating to stock control.

Subhead M.- Tribunal of Inquiry into the Beef Processing Industry

Costs of Tribunal

39. Following a Government decision and motions passed by Dáil Éireann and Seanad Éireann, a Tribunal of Inquiry was appointed by the Minister for Agriculture and Food on 31 May 1991 to enquire into;

- (a) allegations regarding illegal activities, fraud and malpractice in and in connection with the beef processing industry;
- (b) and any related matters which the Tribunal considered it necessary to investigate.

The Government decision specified that the cost of the Tribunal should be met from the Vote for Agriculture and Food.

Legal counsel were appointed to represent the Tribunal and the State and staff for the Tribunal were provided by a number of Government Departments.

A supplementary estimate of £1.1m to cover the costs of the Tribunal was approved by Dáil Éireann on 13 December 1991.

The costs of the Tribunal up to 30 June 1992 were

	£
Legal Fees	1,760,079
Salaries	274,404
Stenographers	155,189
Office fitting out	101,422
Witnesses' Expenses	90,756
Consultants Fees	39,480
Staff Travel	38,380
Purchase of Equipment	25,680
Room Rental	15,000
Telephone Costs	10,917
Chairman's Fee	10,000
Miscellaneous Expenses	102,671
Total	<u>£2,623,978</u>

Extra Receipts payable to the Exchequer

Sale of Land

40. In September 1988 the Department of Agriculture and Food sought and obtained the approval of the Department of Finance to sell 34.5 acres of land attached to its laboratories at Beaumont, Dublin. The entire lands had been zoned residential by Dublin Corporation both in the current Development Plan and the Draft Development Plan.

Auctioneers engaged by the Department to handle the sale advised that as the existing access to the site would not be suitable if it were to be developed for housing, the value of the property would be considerably enhanced if alternative access, acceptable to the planning authority, could be procured. The Department favoured this approach and were supported by the Department of Finance who directed that the question of providing an alternative access to the site should be dealt with in such a way as to maximise the proceeds of sale. To this end, the Department, in March 1989, paid £2,000 each to the owners of two houses adjoining the site for options to purchase the houses at agreed prices at any time up to 1 January 1990. The Department's intention was not to purchase the houses but to pass the options on to the purchaser of the site who could use them if he so wished to gain satisfactory access to the site.

The promotion and advertising of the sale of the land, including the purchase options, commenced in late July 1989 and a closing date of 6 October 1989 was fixed for the submission of tenders. In the event, the closing date was postponed owing to the receipt of local representations regarding the option agreements. In early December 1989, following a number of postponements of the closing tender date, it was decided that tenders should be invited on the basis of excluding from the sale conditions the purchase options on the two houses. A tender for £5.1m submitted on this basis was accepted by the Department on 8 January 1990.

A sum of £255,000 had been lodged by the successful tenderer with his tender and a further £255,000 was lodged on acceptance. The balance of the purchase price, £4,590,000 was remitted when the sale was closed in July 1991.

I sought information from the Accounting Officer as to the estimated amount by which the purchase options enhanced the value of the land and why the Department did not ultimately seek tenders on the basis of including the options. I also asked why the closing of sale took some 18 months to complete and to what extent there was any unnecessary delay on the part of either the Chief State Solicitor or the purchaser's solicitor. I further enquired whether the conditions of sale provided

sufficient safeguards to ensure that closure of the sale would be effected within a reasonable period or that financial penalties would be imposed if it were not.

The Accounting Officer informed me that no specific estimate had been provided by the auctioneers of the amount by which the purchase options may have enhanced the value of the land in question. He stated that the tender documents which issued to prospective purchasers had excluded the purchase options at the direction of the Taoiseach's Office, who were reflecting a view that the State should not be involved in facilitating the demolition of sound houses. He pointed out that, notwithstanding this, a number of the tenders received had included the purchase option arrangement, the highest of which was for an amount of £5.15m compared with the £5.1m received from the sale.

The Accounting Officer also informed me that at the time of sale (January 1990), the Department's land at Thorndale was unregistered resulting in a complicated title which was not fully supported by documentary evidence. Consequently, the Solicitor for the purchaser, in order to protect his client's interests, justifiably raised a number of extremely difficult requisitions on title which when replied to were followed up with further rulings and objections. These were finally disposed of in February 1991. The Chief State Solicitor's Office had assured the Department that there was no delay whatsoever on its part in completing the transaction.

The Accounting Officer stated that he had been advised by the Chief State Solicitor's Office that the tender document provided sufficient safeguards to enable the State to file an action for specific performance of the Contract. The possibility of such action could, however, only arise after the title had been cleared and the Deed of Assignment engrossed, in this case after 13 February 1991. The Chief State Solicitor had also informed him that from 13 February 1991 up to early July 1991 he had made repeated efforts with the purchaser's Solicitors to arrange closure of the sale. On 5 July 1991 he decided that it was necessary to serve formal notice on the purchaser's Solicitors requesting closure of the sale within 28 days failing which, court action for specific performance would follow. In the event the closure was effected on 11 July 1991.

Vote 34.- Industry and Commerce

Subhead A.2.- Consultancy Services

Inspectors' expenses 41. I have referred in paragraph 31 to costs paid by the Department of Justice to Inspectors appointed by the High Court under Section 8 of the Companies Act, 1990 to investigate Siúicre Éireann cpt and related companies.

In addition to the powers of the High Court to appoint Inspectors to investigate the affairs of any company, the Minister for Industry and Commerce is empowered under Section 14 of the Act to appoint Inspectors to investigate and report on the membership of any company or otherwise to determine the persons who have been financially interested in the success or failure of the company if the Minister is of the opinion that there are circumstances suggesting that it is necessary in the public interest to do so.

In September 1991, the Minister appointed an Inspector to investigate the membership of the related companies of Siúicre Éireann cpt and, in October 1991, he appointed an Inspector to investigate the membership of companies connected with the purchase of a site by Bord Telecom.

The rates of remuneration and other conditions attached to the Inspectors' appointments had not been agreed by the Minister beforehand but the fees later claimed were negotiated with the Inspectors and deemed by the Department to be reasonable.

The Inspector's report on the Siúicre Éireann cpt related companies was presented to the Minister in December 1991 while the investigation relating to the Telecom site purchase has not yet been finalised.

Up to 15 July 1992, the following amounts had been paid from this Vote for these investigations:

Investigation	Inspectors' Fees £	Expenses £	Value Added Tax £	Total £
Related Companies of Siúicre Éireann cpt	120,000	11,068	25,398	156,466
Companies connected with Bord Telecom Site Purchase	160,524	140,176	33,875	334,575
				£491,041

I understand that the expenses incurred in relation to the Bord Telecom site purchase related mainly to litigation and that a substantial part of these expenses are recoverable from the counter parties to the litigation.

Further costs are likely to be incurred in relation to the investigation of companies connected with the Bord Telecom site purchase.

Subhead N.1 - Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)

Loss on guarantee arrangements

42. Under the Insurance Act 1953, as amended, the Minister for Industry and Commerce is authorised to underwrite export credit insurance and to provide export finance guarantees.

Export credit insurance is a facility through which exporters of goods and services can insure against the risk of default in payment by foreign buyers. In order to sustain a claim under an export credit insurance policy, an exporter must be able to demonstrate that there was a valid cause of loss.

Export credit finance is a complementary facility which enables the exporter to obtain advances from a bank in respect of the exports with a guarantee being provided by the Minister that the State will reimburse the bank in the event of default by the foreign buyer. The provision of such guarantees is conditional on the exporter holding a valid policy of export credit insurance and on the exporter entering into a recourse agreement providing that in the event of a payment being made under the guarantee, the exporter will refund to the guarantor the full amount of such payment. However, if the exporter has a valid insurance claim the recourse is, in practical terms, for the difference between the guarantee payment and the amount due to the exporter under the terms of the insurance policy.

For many years the insurance and guarantee scheme was operated by the Insurance Corporation of Ireland (ICI) on behalf of the Minister. Insurance premiums, net of ICI's administration costs, were brought to account as Appropriations in Aid of the Vote.

Traditionally export credit insurance fell into two categories:

- (a) Short-term
Consumer goods sold on short-term credit;
- (b) Medium term
Capital goods/project business sold on medium term credit.

In addition to cover against normal commercial risks, insurance and guarantee cover in both categories was provided under the scheme to exporters in certain markets which involved a higher degree of risk than would, under normal insurance criteria, be deemed commercially insurable but which because of their strategic importance for Ireland have been designated 'national interest' markets.

However, as a result of a Government decision in November 1991 the export credit insurance and finance guarantee scheme has been fundamentally restructured.

I am the statutory auditor of the account which the Minister is required under Section 3 of the Insurance Act, 1953 to prepare each year showing the transactions arising from the arrangements made for the provision of export credit insurance and guarantees. Any deficits arising from the transactions reflected in this account ultimately become a charge against the Industry and Commerce Vote.

The latest account of these activities, for the year ended 31 December 1990, shows a charge of £11.1m in respect of settlement of claims, of which £9.6m fell to be met on foot of guarantees given in four cases even though in three of the cases the insurance policies were void in the view of the Department, as there had been fundamental breaches of the operating rules of the scheme and in the fourth case there were prima facie indications of irregularity in the procurement of the bank advances guaranteed. The cumulative guarantee payments in these four cases amounted to £14.9m at the date of this Report.

I asked the Accounting Officer whether it was envisaged when the scheme was drawn up that a liability would still exist under a guarantee even though the associated insurance policy covering the exports was either invalid or invalidated. I also asked if the scheme as revised in 1991 would eliminate exposure to loss in such cases.

The Accounting Officer explained that until the early 1980's export credit in respect of short term sales was provided by banks on the basis of pure insurance cover only without the benefit of complementary finance facilities.

In the early 1980's it was decided to introduce a Short Term Finance for Exports Scheme to complement the generally available insurance facilities. As originally conceived, the scheme was intended to operate on the basis of an assignment of a company's policy of export credit insurance to a bank in return for which the bank would provide interim finance for the goods at favourable interest rates.

However, a simple assignment of an insurance policy was not attractive to the banks as collateral for advancing finance to exporters because under a simple assignment the banks would only have the same rights as the exporter so if a situation arose whereby an exporter did not have a valid claim the bank would have no recourse to ICI/Department for the funds advanced.

In the circumstances it was agreed to provide guarantees to the financing banks instead of agreeing to simple policy assignments. It was always recognised that such guarantees could result in claims being paid to the banks even though the exporter might not have a valid claim under his insurance policy. It was in recognition of this that the scheme was structured in such a way as to impose a recourse obligation on the exporter but it was, of course, accepted that the risk always existed that ultimately an exporter might not prove to be recourseworthy.

The Accounting Officer stated that following the Government decision to restructure the scheme short-term commercial export credit insurance is now provided by insurance companies on their own account, with the State, now operating without an agent, providing short-term political cover and medium-term project cover only.

Before this restructuring, a decision had already been taken to discontinue the short term finance for exports scheme with the result that guarantees to banks for short-term business have been phased out.

However, in respect of medium-term project business, the State remains prepared to provide bank guarantees; indeed the existence of such facilities is very much the central purpose of the medium-term scheme. Exporters engaging in major overseas contracts and providing up to five years credit to the buyer, would be unable, in many instances, to finance their involvement in such business without the existence of State guarantees and therefore insurance cover alone is not sufficiently attractive to exporters in respect of such business. The Accounting Officer assured me that, notwithstanding this, the State intends to conduct such business on a very selective basis and that to date no such business had been underwritten under the restructured scheme.

The following three paragraphs refer to the four cases mentioned above in which guarantee payments totalling £14.9m were made.

Insurance of Iraqi beef trade

43. Comprehensive shipments policies of insurance, were issued by ICI as agent of the Minister for Industry and Commerce to two exporters in respect of exports of beef to a total value of £113m to the Iraqi market in the years 1987 and 1988. In addition, ministerial guarantees covering advances of approximately £54.6m were issued in conjunction with the insurance and a recourse agreement was entered into. The advances to the exporters were made by a financial institution on foot of irrevocable letters of credit from an Iraqi bank.

In October 1989 the exporters were notified by ICI that the policies of insurance were void *ab initio* because of breaches in the conditions of the policies. Investigations carried out on behalf of the Minister for Industry and Commerce had established that the exporters had not complied with a fundamental term of each policy which required that all meat, the subject of any shipment covered by the policies, was and would be meat produced within the State. It was found that substantial quantities of the meat covered by the policies had not been produced in the State (44% in the case of one company and 16% in the case of the other). Accordingly any liability on foot of the policies was repudiated because of this requirement not being complied with.

Notwithstanding this repudiation of liability payments totalling £6,428,307 were made in 1990 to the financial institution on foot of guarantees of advances made by that institution to or on behalf of the exporters. Under the terms of the recourse agreements the Department is seeking from the exporters full reimbursement of

moneys paid on foot of the guarantees. I asked the Accounting Officer what is the present position regarding recovery.

I also asked if any further liabilities were likely to arise on foot of guarantees given in conjunction with policies of insurance issued by ICI to these exporters and subsequently declared void.

The Accounting Officer informed me that the decision to pay was taken after legal advice and that under the terms of the recourse agreements entered into by the exporters, demands were made on them in respect of amounts paid on claims under the bank guarantees in question. The exporters had failed to meet their obligations under the recourse agreements and no moneys were repaid.

Consequently, legal proceedings were instituted against the exporters for recovery of these moneys.

He also stated that the proceedings are being defended by the exporters primarily on the grounds of a right of set-off against claims on the policies of export credit insurance which they allege continue to subsist but which the Department contends are void. One of the exporting companies has instituted separate legal proceedings in this regard.

The Accounting Officer was of the view that no further liabilities were likely to arise on foot of the guarantees given as all payments due to the Banks in each case had been made either by the State, the exporter or the buyer.

Insurance of Canadian farm centre construction

44. In paragraph 47 of my 1989 Report reference was made to the circumstances in which an Irish company obtained export credit insurance cover and associated bank guarantees in connection with the construction, equipping and commissioning (at a cost of CAN\$16m) of a technologically advanced experimental indoor farm centre in Canada and to the subsequent default by the Canadian sponsors of the project on their repayments to the financing bank through failure to honour the bills of exchange which they had accepted when entering into the contract, thereby causing the bank to invoke the guarantee given by the Minister under the export credit insurance and guarantee scheme. The Minister's liability under the guarantee was stated to be of the order of £6m.

In April 1991, when £4.29m. had already been paid on foot of the guarantee, the Minister for Industry and Commerce directed that payment of claims be suspended pending the outcome of a review of compliance by the financing bank with certain conditions under which the guarantees were given. These conditions required the financing bank:

- (i) to satisfy itself as to the validity and the enforceability in Canada of the bills of exchange on foot of which it had made advances to the exporter;
- (ii) to obtain from the exporter a warranty to the effect that the bills of exchange related to payment for goods produced or manufactured in Ireland.

In regard to this review of compliance the Accounting Officer informed me that it was carried out by ICI who reported that the bank had discharged its obligations in full and that no grounds existed for repudiating claims paid or payable to the bank under the guarantee.

Following completion of the review, payment of claims resumed in October 1991 and further sums totalling £1.87m. were paid to the bank by the Minister bringing total payments under the guarantee to £6.16m.

On 15 November 1991 the exporting company was notified by ICI that, on the instructions of the Minister the policy of insurance was deemed to be void *ab initio* and it sought recovery from the company under the recourse agreement of all moneys paid under the guarantee or otherwise on behalf of the company.

In response to my enquiries regarding the circumstances which led to the insurance policy being deemed void the Accounting Officer explained that the project went into default in April 1988 following the failure of the promoters to obtain a milk quota to facilitate the sale of milk from the completed farm project. In November 1989 the Canadian courts, at the request of ICI, acting as agent of the Minister, appointed a Receiver to the assets of the Canadian buyer. The receiver, acting on the instructions of the Minister's agent, set about marketing the assets with a view to arranging a sale to interested buyers and thus recovering the loss incurred by the State through payment on foot of the guarantee.

In November, 1990 officials of the Department and of ICI visited Canada to meet with the Receiver, primarily, to assess recovery prospects. During the course of that visit the Receiver drew attention to certain unusual transactions which he had noted as a result of his examination of the financial records of the Canadian buying company. As a result of information obtained on the visit to Canada the Department put a detailed series of questions to the Irish exporter with a view to clarifying the financial arrangements surrounding the contract.

Despite a series of correspondence between the Department and ICI on the one hand and the exporter on the other between February 1991 and November 1991 the Department failed to elicit all the information sought. During this time the exporter was reminded of the obligation under the terms of the export credit policy to provide ICI and the Department with all information required. Furthermore, information available to ICI and the Department in November 1991 suggested that the company was in breach of the terms of the policy. Consequently, and on the instructions of the Minister, ICI informed the exporter in November, 1991 that its policy of export credit insurance was void *ab initio* and, invoking the standard recourse agreement which the company had entered into, sought recovery of all moneys paid on foot of the bank guarantee. However, the exporter has paid nothing to date and the voidance of the insurance policy is now the subject of litigation.

In regard to recovery from other sources, the Accounting Officer informed me that following the appointment of the Receiver in November 1989, the property was listed for sale with a commercial real estate agent in Canada but efforts by this agent to sell the property had thus far been unsuccessful. However, the Receiver had received two offers for the property and negotiations on the higher offer were in progress.

ICI also held the personal guarantee of one of the principal Canadian promoters of this project. That promoter had since died, although the liability now attaches to his estate. Efforts to obtain the schedule of assets are continuing but there has been, as far as can be established, no attempt by the deceased's executors to probate a will. Therefore the prospect of recovery from that source cannot be determined at this time.

In addition, ICI also held a corporate guarantee from a third party company who had guaranteed the repayments by the Canadian buyer at the underwriting stage. Judgement for an amount in excess of Can\$11m has been registered against this third party but it has not been possible to enforce that judgement.

The Accounting Officer confirmed that any recovery made from the above sources will be offset against the liability of the Irish exporter under its recourse obligations.

*Insurance of
pigmeat exports*

45. Each year from 1983 to 1989 an Irish pigmeat exporting company had insured against the risk of loss on all its export trade under the terms of a comprehensive shipments policy of insurance issued by ICI as agent for the Minister under the terms of the export credit insurance and guarantee scheme. In addition, advances in respect of certain of its exports had been made to the company by a financial institution on a short term basis and the repayment of those advances had been guaranteed by ICI on behalf of the Minister as provided for in the scheme. The funds advanced were secured by bills of exchange drawn on and apparently accepted by the buyers. Among the conditions attaching to the guarantee were the entering by the exporting company into a standard recourse agreement and the provision by the company of a warranty that credit limits stipulated by ICI to be applied by the company to trade with specific buyers were not exceeded. In addition, personal guarantees by the Irish shareholders in the company were sought and received in April 1987 to the effect that any default by the company in payment under the recourse agreement would be made good by them.

The Company was put into receivership on 5 January 1990 when an estimated £2.3m which had been advanced to the company by the financial institution on foot of bills of exchange remained outstanding. On presentation of the bills by the financial institution to the relevant foreign banks of the acceptors of the bills, payment was refused.

The financial institution then sought recovery from the Minister through ICI under the terms of the guarantee and, following advice from the Attorney General, amounts totalling £1,829,414 (including interest of £5,298) were paid to the financial institution.

Further claims by the financial institution on foot of the Minister's guarantee totalling £254,002 (at prevailing currency rates) have not been paid.

In response to my enquiries the Accounting Officer informed me that when the bills of exchange were dishonoured a reason was not given in every instance because the acceptor of a bill of exchange who dishonours that bill when it is presented through the banking system for payment is not required to give any reason for refusal to pay the amount due. However, as a result of subsequent inquiries and, primarily as a result of defences raised in the various legal proceedings instituted by ICI and the Minister, it had become possible to analyse the defects which were relied upon by the defaulting buyers.

These included allegations that:-

- acceptance signatures on the bills were forged;
- the exporter had already been paid for the shipments in question by other parties;
- a number of bills had been irregularly endorsed to the financial institution by the exporter;
- product shipped was inferior and had been accompanied by false documentation and had been seized by U.S. customs.

The Accounting Officer stated that investigations by ICI and the Department have suggested instances of circumvention by the exporter of the rules attached to the export credit insurance and finance scheme. One instance investigated apparently involved the setting up by the exporter of Channel Island companies, drawing bills of exchange on those companies, arranging to have the bills accepted by the Channel Island nominee directors and then obtaining finance under the scheme on the security of those bills. He informed me, however that his Department was not in a position to indicate whether or not fraud may have been a factor. He understood that the Garda Síochána who were the appropriate authority in that regard were currently conducting investigations.

The Accounting Officer also stated that in all but two cases where guarantee payments had been made, legal proceedings had been instituted against buyers who defaulted on bills of exchange.

The results to date of these actions were:

- (1) Two actions taken in the US had been settled out of court at an agreed figure.
- (2) A third case in the U.S was terminated on the advice of US lawyers because the bills of exchange involved were apparently forged.
- (3) A judgement had been secured against a Northern Ireland company in a sum of approximately Stg£50,000. This judgement has not yet been enforced.
- (4) In an action against a German company involving a small amount the German courts are awaiting the taking of evidence of a Director of the exporting company.
- (5) In one French case which had been initiated it is alleged that the bills of exchange involved were forged.

Action had not been commenced in two other cases because

- (a) In the case of a second French buyer, it was not possible to initiate legal action as the bills of exchange involved were confiscated by the French authorities and are still held by them.
- (b) In one other case involving a U.S company difficulty was experienced in locating that company and no legal action was initiated.

The Accounting Officer informed me that, notwithstanding the actions being taken against the defaulting buyers, ICI tried to exercise recourse against the exporter for the full amount paid on foot of the guarantees. However the Receiver and Manager of the company confirmed in October 1990 and February 1991 that there would be no surplus available for unsecured creditors, including ICI, after payment of preferential and secured creditors. Consequently, proceedings were then commenced against directors of the company who had given personal guarantees to ICI in April 1987.

The Accounting Officer also informed me that the financial institution which had advanced the funds had over many years successfully received payment on the exporters bills of exchange. He stated, nevertheless, that finance guarantees in this case only covered accepted bills of exchange and that legal advice had since been obtained that forged acceptances cannot create an accepted bill of exchange and, therefore the Minister should not be liable to the financial institution for amounts guaranteed on foot of forged bills of exchange. The Accounting Officer explained that the Department was not aware of this legal advice when claims were paid to the financial institution arising out of the failure of the buyers to honour the bills.

I understand that action for recovery of guarantee payments made in these circumstances is contemplated by the Minister but that its form and timing is dependent to a large extent on the finalisation of and the proceeds from recovery action against defaulting buyers.

In regard to the further claims by the financial institution on foot of the Minister's guarantee totalling £254,002, these have not been paid since the Minister and ICI have refused to indemnify the financial institution on these bills of exchange on the basis that it had not checked that there was a credit limit in place in respect of the exporter's trade with the acceptors of the bills.

**Vote 35.- Tourism,
Transport and
Communications.**

*Subhead B.4.- Shannon Free Airport Development Company, Ltd. -
Administration and General Expenses - (Tourism/Traffic Development)
Grant-in-Aid*

*Central Fund - Issues under the Shannon Free Airport Development Company Ltd
Acts, 1959 - 1986*

*Kilrush Creek
Marina*

46. Shannon Free Airport Development Company Ltd (SFADCo) is financed by:

- (i) grants in aid from the votes for Industry and Commerce and for Tourism, Transport and Communications;
- (ii) share capital from the Central Fund;
- (iii) European Regional Development Fund (ERDF) moneys; and
- (iv) own resources income.

The accounts of SFADCo, but not of its subsidiary companies, are audited by me.

My report on the 1991 accounts of SFADCo draws attention to a note to the accounts concerning SFADCo's investment in its wholly owned subsidiary Shannon Maritime Development Ltd. (SMDL) which is shown in SFADCo's balance sheet at cost - £1.903m. This company was set up for the purpose of developing a marina at Kilrush Creek on the Shannon estuary. The note to the SFADCo accounts states that the probability of SFADCo recovering its investment in this subsidiary in the immediate future is low as losses by the subsidiary are projected to continue.

A review of departmental papers on SFADCo's investment in SMDL indicated that:

- The Kilrush Creek Marina Development project, first proposed by SFADCo in early 1988 at a projected total cost of £7m, was to comprise two phases viz. Phase I (harbour and marina developments) costing £3.8m to be shared equally between public funds provided through SFADCo and the ERDF while Phase II (tourism works), costing £3.2m, was to be met by the private sector. Phase I was to include a Marina Centre and a Marine Enterprise Centre costing £1.1m. When proposing the project SFADCo stated its expectation that within 2 to 3 years of start up it could sell its interest in the project to private investors.
- In May 1988 the Department of Tourism, Transport and Communications emphasised to SFADCo that comprehensive financial projections indicating the commercial viability of the project would have to be prepared by SFADCo. These projections were subsequently sent, together with the ERDF aid

application, to the Department of Finance, who in turn, transmitted it to the EC Commission in June 1988.

- SMDL was incorporated in November 1988 to develop the project and its Board comprised three SFADCo Board members and four SFADCo staff. Prior to its incorporation the Board of SFADCo was assured that the establishment of the subsidiary would not result in SFADCo having greater financial exposure to Phase I than the £1.9m then proposed.
- In November 1989 the Department learned that discussions had taken place at SFADCo Board level about a proposal from SMDL to raise the overall cost estimate for both Phases to a possible £12.5m. The Department was not formally notified, however, nor was approval sought for additional funding. Following a written enquiry from the Department about unfavourable comments on prospective cost over-runs SMDL advised the Department in December 1989 that while the project was within or below budget on all headings, earlier estimates would have to be increased as the original costings were largely based on desk research and the original concept had changed. At the same time, the Department was assured that while this did mean some additional up-front investment in the initial infrastructure it would be more than recovered by the additional property and commercial investments that could be put in place as a result. The Company stated that the comments circulating about cost over-runs were untrue.
- Nothing further was heard from SFADCo or SMDL until March 1991 when SFADCo formally notified the Department that there were cost overruns on Phase I of the project and that SMDL had debts exceeding £2.3m. At that stage the first phase of the development (excluding the Marina Centre and Marine Enterprise Centre) had been completed at a cost of £6m as against the original estimate of £2.7m. (£3.8m less £1.1m for the two proposed Centres).
- In April 1991, following detailed consultations between SFADCo and the Department, the Board of SFADCo decided to put a cap of £6.5m on total public investment in the project. SFADCo also explained to the Department that there had been many changes in Phase I which resulted in higher costs viz.
 - (i) a full lock gate system not originally intended was installed;
 - (ii) the breakwater proposed was not feasible and a more substantial structure had to be put in place; and
 - (iii) extra land and property were acquired to provide for a larger Marina Centre than was originally planned and to provide for the long term commercial exploitation of the project when Phase II came on stream.
- In May 1991 the Department expressed concern to SFADCo that the increased expenditure was incurred by SMDL when it did not have the necessary resources to fund it and, given the magnitude of the cost overruns and the related funding problems, the Department stated that it could not understand why these matters were not brought to its attention until March 1991.
- In June 1991 the Minister for Industry and Commerce, on the recommendation of the Department of Tourism, Transport and Communications, approved borrowing of £1m by SFADCo, to be made available to forestall litigation by creditors of SMDL; this borrowing was approved subject to any new and additional ERDF funds which might be allocated to the project being used to repay borrowings by SMDL and not for any new developments. SFADCo was also instructed to take over responsibility for effective control of the project.

- In September 1991 a redistribution of ERDF allocations within the EC Tourism Operational Programme resulted in an extra £1m being available for transfer to this project.
- In December 1991 the Department instructed SFADCo to use £0.3m of its 1992 voted grant in aid (Subhead B4) to repay SMDL bank borrowings, with a possible further £0.175m of the provision to be used later to further reduce the borrowings. In addition, £0.2m of SFADCo's 1992 income from non-voted funds was to be similarly used.

Up to 31 August 1992 expenditure on Phase I of the project excluding the Marina Centre and Marine Enterprise Centre, totalled £6.73m which was sourced from :

	£m
SMDL Share Capital provided by SFADCo	2.60
SFADCo Loans to SMDL	0.75
Bank Borrowings by SMDL	0.37
ERDF Funds	2.80
Clare County Council	0.21
	<u>£6.73m</u>

SFADCo's investment in the project is met from its capital budget which is mainly funded by share capital provided from the Central Fund.

I asked the Accounting Officer whether the Department took any steps to ensure that its direction of May 1988 that comprehensive financial projections indicating the commercial viability of the project be carried out had been complied with before the issue of share capital from the Central Fund to SFADCo to enable it, *inter alia*, to provide funds to SMDL.

I also enquired how the Department monitors the activities of subsidiaries of state sponsored bodies such as SFADCo which are largely dependent on Exchequer funding having regard to the fact that the Department had received information in November 1989 to the effect that the estimated cost of the project had increased from the original £7m to £12.5m and that by March 1991 SMDL had incurred expenditure of £2.3m without the necessary funding arrangements being in place. In addition, I sought information on the estimated current realisable value of the development and the present position regarding private sector investment in the project.

The Accounting Officer stated that the issue of share capital to SFADCo is a matter for the Department of Finance. The direction of May 1988 to SFADCo by his Department to provide comprehensive financial projections on the project was in the context of SFADCo's proposal to seek ERDF assistance for the project. The company complied with this direction on 25 May 1988 when financial projections indicating the commercial viability of the project were submitted.

The Accounting Officer also stated that the monitoring of the activities of subsidiaries of state sponsored bodies operating under the aegis of his Department is carried out in accordance with the Government's guidelines concerning the activities, reporting systems and procedures of state-sponsored bodies which were revised in March 1992. The activities of SFADCo's subsidiaries, generally, including SMDL, were subject to approval by the board of SFADCo to whom regular progress reports on the project were provided by SMDL from November 1988 onwards. In March 1991 when executives of SFADCo and SMDL advised the Department that the level of funds expected to be invested in the development under the BES Scheme were unlikely to materialise because of changes announced in the 1991 Budget, the Department, in consultation with the Department of

Industry and Commerce, SFADCo and SMDL, carried out an immediate and comprehensive review of the project leading to a decision to scale down further expenditure plans. As there was an immediate funding gap of £1m the Department, with the approval of the Minister for Industry and Commerce, decided to put the project on a care and maintenance basis but agreed to SFADCo borrowing £1m in order to enable the project to begin operating as an international marina. He added that SFADCo operates under the aegis of the Minister for Industry and Commerce and grants-in-aid are only paid from his Vote in respect of expenses associated with tourism and traffic development work by the company. For the purpose of drawing down these funds the company is required to provide monthly cash flow statements but the sources of funding for the activities of SMDL did not include any grant in aid from his Vote until 1992. The Accounting Officer informed me that the Marina became operational from the 1991 tourist season but that no new capital works are being undertaken. Monthly accounts of income and expenditure are submitted to the Department. The accounts for the first seven months of 1992 show that the development had an operating deficit of £95,000.

The Accounting Officer further stated that a firm of accountants valued the tangible fixed assets of SMDL at £5.8m as at 30 June, 1991 and net assets at £4.7m. However, they were not prepared to comment on the extent to which these values were likely to be realised in the open market.

Finally, the Accounting Officer stated that SFADCo had advised the Department that the decision to construct the Marina had led directly to £1.45m investment by the private sector in complementary tourist facilities at Kilrush and that, meanwhile, SFADCo were continuing their efforts to attract private investment in the marina facility itself.

Subhead D.6.- Grants towards the Cost of Regional/Local Airports Development

Knock Airport : Write-off of Repayable Grants and Fees due for Air Traffic Control Services

47. Reference was made in previous Reports (1981 - 1984 inc.) to agreements made in 1981/1982 between the Minister for Transport and Connaught Airport Development Co. Ltd. (the Company) which provided for repayable grants to be made to the company by the Minister towards the construction costs of Knock Airport. Total grants paid to 31 December 1984 amounted to £9.8m. In December 1984, the Government approved the withdrawal of the Minister from further participation in the affairs of the Company and the waiver of State controls over its activities.

In September 1991, in order to assist the Company which was then in financial difficulties, the Department secured the unanimous agreement of the Board and shareholders of the Company to the establishment of a Trust to replace the Company as owners of the Airport on condition that the Minister would seek Government approval for:

- (a) treating as non-repayable the State grant of £9.8m and
- (b) the write off of £160,000 owed by the Company to the Department for the provision of air traffic control services at the airport between May 1986 and October 1989.

In October 1991, the Government approved these proposals and, on 20 November 1991, an agreement was formally executed between the Minister and the existing ten shareholders of Connaught Airport Development Co. Ltd. for the transfer of

their shares to the Trustees of "The Horan International Airport Trust" to give effect to these decisions.

A Deed of Trust was executed on the same date and made provision for:

- the transfer of all company shares to the Trust;
- the appointment of a Board of directors by the Trustees;
- the Trustees to have discretion to offer for sale up to 49% of the company to private interests upon a recommendation of the Board; and
- the distribution, in the event of the Trust's cessation, of surplus assets for the objects of the Trust.

The Minister for Tourism, Transport and Communications was joined in the Deed of Trust for the purpose of acknowledging approval of these arrangements.

Subhead G.5.- Appropriations-in-Aid

Write off of fees due from International Military Authorities

48. With effect from 1 June 1989 the Department of Finance approved the levying of the standard communications charge for civilian flights (£36) on foreign military authorities using international airspace over the North Atlantic but which, for navigational purposes, availed of en-route communication services provided by the State. These authorities, however, refused to pay these charges on the grounds that military aircraft were State aircraft and thus exempt from such charges under international aviation law.

The Attorney General agreed with this viewpoint and in April 1991 the Minister for Finance sanctioned both the write off of all amounts then due and the cessation of such charges after 1 May 1991.

Levies of £1,122,824 raised against foreign military authorities as at 31 December 1991 were, accordingly, written off.

Sale of B&I Line plc

49. On 4 December 1991, the Government approved the sale of the wholly owned State company, B&I Line plc, to the Irish Continental Group plc for a consideration of £8.5m on terms which provided for an Exchequer investment of £35m to repay B&I's debts prior to sale. The B&I Line Act 1991, enacted on 20 December 1991, gave statutory backing to the sale arrangements, completed on 31 January 1992, under which

- (a) the Minister for Finance provided £5m to B&I Line plc by way of share capital;
- (b) £23m of the Company's bank borrowings was met from the Exchequer through the National Treasury Management Agency (NTMA);
- (c) responsibility for repayment of a further £7m of the company's bank borrowings was taken over by NTMA to be repaid by the Agency as they fall due under the terms of the relevant loan agreements with the lending institutions; and
- (d) the Minister for Finance indemnified the purchaser against potential liabilities of the company in two specific instances.

In summary, total net State investment in B&I Line plc was:-

	£m	£m
1965 Acquisition Cost		3.60
Share Capital 1971-1990		105.90
Sale Package:-		
Extra Share Capital 1992	5.00	
Borrowings:-		
-Repaid on 31 January 1992	23.00	
-To be met by NTMA	7.00	
	<u>35.00</u>	
Less Proceeds of Sale	<u>8.50</u>	<u>26.50</u>
		£136.0m

Vote 38.- Foreign Affairs

Extra Receipts Payable to the Exchequer

Passport Controls

50. In 1991 receipts for Passports, Visa and Consular Services amounted to £6,978,659 of which £5,000,076 was in respect of passport fees.

Applications for passports are presented in person by members of the public at the Dublin and Cork passport offices and at embassies abroad as well as through the post. The applications are checked for completeness and fees received are lodged in the bank daily.

In 1988, following an audit in the Dublin Passport Office which processes the vast majority of passport applications, I brought a number of internal control weaknesses to the attention of the Department. The weaknesses included the failure to carry out an overall reconciliation between passport application fees received and passports issued; inadequate stock control of blank passports; the failure to fully reconcile daily lodgements of fees received and the absence of duty officers' weekly returns of passports issued. In addition, there was no system in operation to review passport applications held pending inquiry. At the time, the Department indicated that it would be very difficult to carry out an overall reconciliation manually between passport application fees received and passports issued but that the need to provide for it would be borne in mind when the computer facilities in the Passport Office were being reviewed. It also undertook to improve on the areas where control weaknesses had been identified.

When the system of control in the Dublin Passport Office was re-examined by my staff in early 1992 most of the internal control weaknesses which had been brought to attention on the 1988 audit were still in evidence. In particular there was no continuous stock record of blank passports or independent periodic stocktakes. The duty officer returns were missing for various periods; out of date passports and returned passports which had been reported as lost were being held in stores awaiting destruction; differences between daily receipts and daily lodgements were not being fully reconciled; there was inadequate control of cash and cash items; post opening was not being supervised and there was still no system to review passport applications held pending inquiry. As the new computer system had not yet been implemented, it was still impractical to try to effect an overall reconciliation between passport application fees received and passports issued.

By March 1992 tenders had been sought for upgraded computer facilities but as almost four years had elapsed without corrective action being taken I sought the observations of the Accounting Officer.

The Accounting Officer stated that arrangements are now in place for periodic stocktaking and that an improved system of stock control is in place.

New procedures had been established to ensure that duty officers make their returns within a week of their tour of duty. Out of date passports awaiting destruction are now cancelled.

The Accounting Officer indicated that while he was unhappy with the current system which gave rise to occasional small differences between daily receipts and daily lodgements he was satisfied that the degree of the problem was not significant and it would be resolved by the new computer system.

The Accounting Officer also stated that special secure units are to be supplied for use in the cash section. New work procedures including supervised post opening are being developed and would be incorporated in the context of the new computer system. In addition a thorough review of all passports held pending inquiry would be undertaken when the peak season ended. In future this review would be undertaken on a quarterly basis.

The Accounting Officer indicated that his Department had recognised for some time that the computer system in the passport office needed upgrading and that certain operational weaknesses would be addressed in this context. Recomputerisation of the passport office was given a high priority in a 1989 information technology plan developed for the Department but detailed development of the passport office project, which commenced in 1990, had proved to be very complex. Much of the hardware had been purchased and software development would be completed by the end of 1992. It was expected that the system would address all the internal control issues raised and that it would become operational in September 1993.

The Accounting Officer also stated that in view of the weaknesses in the current computer system and the nature of passport applications, it would be extremely difficult at present to perform the overall reconciliation between passport application fees received and passports issued. However, while recognising that the present system was not ideal he felt that there were a number of manual checks in the system which he believed made it as secure as was reasonably possible. Having regard to this and the heavy staff costs that would be involved in introducing such a reconciliation at this stage he reiterated the Department's view that this control should await the implementation of the new computer system.

Vote 40.- Social Welfare

Overpayments of Social Insurance and Social Assistance

51. I have been furnished with the following information regarding overpayments and recovery of Social Insurance and Social Assistance in 1991.

<i>Scheme</i>	<i>Social Insurance</i>		
	<i>Overpayments recorded for recovery</i> £	<i>Sums recovered in cash</i> £	<i>Sums withheld from current entitlements</i> £
Disability Benefit *	1,828,234	123,294	220,210
Maternity Allowance	9,026	907	1,519
Unemployment Benefit *	1,111,605	56,771	219,254
Old Age (Contributory) Pension	303,462	21,943	18,682
Widow's (Contributory) Pension	90,117	4,688	9,802
Invalidity Pension *	627,402	4,379	114,012
Retirement Pension	114,400	7,827	8,566
Disablement Pension	9,190	1,033	3,632
Injury Benefit	22,636	2,092	2,423
Deserted Wife's Benefit	303,198	1,425	43,157
Pay Related Benefit	96,013	9,714	17,819
Insolvency	702	1,292	-
Unemployability Supplement	12,459	-	6,519
Redundancy	-	3,848	-
	-----	-----	-----
	4,528,444	239,213	665,595
	=====	=====	=====

*The following table gives details of the main reasons for the larger amounts of Social Insurance overpayments in 1991.

	No. of Cases	£	£
DISABILITY BENEFIT - FRAUD CASES			
Working and claiming	196	271,145	
Not incapable of work	157	253,050	
Not a dependant	37	122,544	
Other	82	62,421	
	-----	-----	
	472		709,160
DISABILITY BENEFIT - NON FRAUD CASES			
Paid beyond entitlement	1,679	188,795	
Paid at incorrect rate	217	121,043	
Not qualified/entitled	344	214,687	
Not a dependant	421	435,802	
Contribution conditions not satisfied	0	0	
In receipt of other benefit/assistance	135	114,868	
Paid in duplicate	415	29,231	
Other	71	14,648	
	-----	-----	
	3,282		1,119,074

TOTAL DISABILITY BENEFIT OVERPAYMENTS			1,828,234
			=====

UNEMPLOYMENT BENEFIT - FRAUD CASES		
Not unemployed	1,543	517,600
Not a dependant	92	79,382
Other	240	56,488
	-----	-----
	1,875	653,470
UNEMPLOYMENT BENEFIT - NON FRAUD CASES		
Paid at incorrect rate	707	78,555
Not qualified/entitled	303	60,419
Not a dependant	266	124,747
Paid beyond entitlement	570	54,360
Contribution conditions not satisfied	29	48,504
In receipt of other benefit/assistance	369	44,360
Other	606	47,190
	-----	-----
	2,850	458,135
TOTAL UNEMPLOYMENT BENEFIT OVERPAYMENTS		1,111,605
		=====
INVALIDITY PENSION - FRAUD CASES		
Working and claiming	23	91,975
Not a dependant	35	94,386
Not entitled	117	286,895
Other	28	110,688
	-----	-----
	203	583,944
INVALIDITY PENSION - NON FRAUD CASES		
Not qualified/entitled	4	293
Other	144	43,165
	-----	-----
	148	43,458
TOTAL INVALIDITY PENSION OVERPAYMENTS		627,402
		=====

Overpayments of Social Insurance in 1991 - Cumulative Position at 31 December 1991

	£	£
Overpayments not disposed of at 1 January, 1991	12,312,933	
Overpayments recorded for recovery in 1991	4,528,444	
Less: Overpayments recorded in prior years cancelled in 1991	185,070	
	-----	4,343,374

		16,656,307
Less: Sums recovered in cash	239,213	
Sums withheld from current entitlements	665,595	
Amounts written off as irrecoverable	3,723,015	
	-----	4,627,823

Overpayments not disposed of at 31 December, 1991		12,028,484
		=====

23 individuals were prosecuted for irregularly obtaining or attempting to obtain benefits and convictions were secured in 19 cases. Of the £4,528,444 recorded for recovery in 1991 the Department attributed £2,288,979 to fraud or suspected fraud by claimants.

Social Assistance

Scheme	Overpayments recorded for recovery £	Sums recovered in cash £	Sums withheld from current entitlements £
Old Age and Blind Pensions (Non Contributory) *	1,646,859	941,069	77,337
Child Benefit	239,374	21,317	108,997
Unemployment Assistance *	3,130,197	93,290	281,772
Pre-retirement Allowance	25,396	2,011	1,129
Widow's and Orphan's Pensions (Non-Contributory)	94,585	16,297	20,535
Deserted Wives' Allowance	120,345	836	24,805
Prisoners' Wives Allowance	4,240	100	2,831
Single Woman's Allowance	16,289	185	1,861
Family Income Supplement	69,157	3,128	22,282
Lone Parent (Unmarried) Allowance *	1,171,999	35,096	126,103
Lone Parent (Prisoner's) Allowance	42,513	-	1,958
Lone Parent (Separated) Allowance	107,492	2,472	4,785
Lone Parent (Widowed) Allowance	20,881	749	1,724
Carer's Allowance	7,443	615	385
Free Electricity	-	63	-
Fuel Allowance	821	264	425
Rent Allowance	8,550	8,550	-
Special Equal Treatment	9,611	1,238	7,353
	£6,715,752	£1,127,280	£684,282

* The following table gives details of the main reasons for the larger amounts of Social Assistance overpayments recorded in 1991.

	No. of Cases	£	£
OLD AGE AND BLIND PENSIONS - FRAUD CASES			
Means not disclosed	199	1,411,136	
Other	18	51,639	
	217		1,462,775
OLD AGE AND BLIND PENSIONS - NON FRAUD CASES	518		184,084
TOTAL OLD AGE AND BLIND PENSIONS OVERPAYMENTS			1,646,859

UNEMPLOYMENT ASSISTANCE - FRAUD CASES		
Not unemployed	1,465	911,135
Not capable of or available for work	57	52,513
Not a dependant	54	131,911
Not entitled	57	298,298
Means not disclosed	19	52,989
Other	86	128,962
	1,738	1,575,808
UNEMPLOYMENT ASSISTANCE - NON FRAUD CASES		
Paid at incorrect rate	551	331,723
Not qualified/entitled	645	332,252
Not a dependant	658	395,034
In receipt of other benefit/assistance	952	164,214
Not unemployed	1,161	229,241
Other	195	101,925
	4,162	1,554,389
TOTAL UNEMPLOYMENT ASSISTANCE OVERPAYMENTS		3,130,197
		=====
LONE PARENT (UNMARRIED) ALLOWANCE - FRAUD CASES		
Payment after marriage	77	225,041
Cohabitation	37	155,888
Not entitled	235	361,911
Means not disclosed	18	34,157
Absent from state	54	205,160
Other	11	12,597
	432	994,754
LONE PARENT (UNMARRIED) ALLOWANCE - NON FRAUD CASES		
	311	177,245
TOTAL LONE PARENT (UNMARRIED) ALLOWANCE OVERPAYMENTS		1,171,999
		=====

Overpayments of Social Assistance in 1991 - Cumulative Position at 31 December 1991

	£	£
Overpayments not disposed of at 1 January, 1991	14,628,438	
Overpayments recorded for recovery in 1991	6,715,752	
Less: Overpayments recorded in prior years cancelled in 1991	108,855	
	-----	6,606,897

		21,235,335
Less: Sums recovered in cash	1,127,280	
Sums withheld from current entitlements	684,282	
Amounts written off as irrecoverable	4,128,169	
	-----	5,939,731

Overpayments not disposed of at 31 December, 1991		15,295,604
		=====

25 individuals were prosecuted for irregularly obtaining or attempting to obtain assistance and convictions were secured in 23 cases. Of the £6,715,752 recorded for recovery in 1991 the Department attributed £4,502,257 to fraud or suspected fraud by claimants.

Aged analysis of Overpayments

Year of recording of Overpayments	Amount Unrecovered		Total
	Social Insurance £	Social Assistance £	
1991	3,601,093	5,680,680	9,281,773
1990	4,342,052	4,066,426	8,408,478
1989	2,717,837	3,966,762	6,684,599
1988	669,634	815,997	1,485,631
1987	307,051	354,379	661,430
Pre 1987	390,817	411,360	802,177
	-----	-----	-----
	12,028,484	15,295,604	27,324,088
	=====	=====	=====

Subhead E. - Payment of the Social Insurance Fund under Section 122(9) of the Social Welfare (Consolidation) Act, 1981

Subhead J. - Widow's and Orphan's Non-Contributory Pensions

Subhead P. - Miscellaneous Grants

Social Insurance Fund

Living Alone Allowance and Free Schemes - Anomalies and overpayments

52. Living Alone Allowance of £4.50 per week is payable to pensioners aged 66 years or over and living alone. Free Electricity Allowance and Free Telephone Rental Allowance are also payable to such pensioners under certain conditions. A computer analysis of pension records of widow pensioners carried out by my staff in the course of audit brought to light what appeared to be anomalies and discrepancies relating to the award of Living Alone Allowance and Free Electricity Allowance. A sample of these cases were examined in detail which showed that:

- (a) A number of pensioners
 - (i) when applying for Living Alone Allowance met the additional conditions for Free Electricity Allowance but had not been awarded it;
 - (ii) when applying for Free Electricity Allowance and/or Free Telephone Rental Allowance satisfied the conditions for Living Alone Allowance but had not been awarded it.
- (b) (i) Living Alone Allowance had been paid in a number of cases where another category of social welfare payment had subsequently been claimed by another person living at the same address.
- (ii) Free Electricity Allowance or Free Telephone Rental Allowance continued to be paid in a number of cases where Living Alone Allowance which had initially been awarded was later cancelled because the pensioner was found to be not living alone.
- (c) In some cases Free Electricity Allowance, Free Telephone Rental Allowance, Free Travel or Living Alone Allowance was being paid to persons shown as being aged less than 66 years.

I asked the Accounting Officer if the Department was taking any action to ensure that claimants are paid all such allowances as they are, *prima facie*, entitled to on the basis of information furnished by them when claiming a single category of allowance. I also asked whether liaison between sections of the Department was such as to ensure that associated allowances are terminated when information leading to the termination of the primary allowances is obtained and I requested details of any overpayments which may have occurred in the cases which I brought to attention.

The Accounting Officer informed me that the qualifying conditions for the various Free Schemes, while similar in many respects, differ in the extent to which the 'living alone' condition includes certain excepted categories of dependants or other persons in the household. Notwithstanding these differences he accepted that the potential for discrepancies of the type identified by my staff existed within current administrative arrangements for the Living Alone Allowance and the various Free Schemes. He pointed out that prior to the decentralisation of the Department's various pension services to Sligo in 1989, pensions services (including Widows' Pensions) and the Free Schemes were administered separately in different buildings. Following decentralisation a major programme of integration of pension services was carried out and the only area not yet fully integrated with pensions administration is the Free Schemes.

The Accounting Officer explained that the Department is considering making a number of changes to integrate the administration of the Free Schemes and pensions services, particularly the Living Alone Allowance paid with pensions. These changes are expected to considerably improve claim control and should help to prevent possible discrepancies arising between the various allowances. In summary the changes entail:

- prescribing a standardised definition of 'living alone' which will be used as the basis for qualification for the various Free Schemes;
- the introduction of a common claim form of Living Alone Allowance and the various Free Schemes. This will allow a consistent set of decisions about each scheme to be made simultaneously based on one set of information. It will also simplify application procedures for claimants;
- integration of the administration of the various allowances following the implementation of the two foregoing measures;
- increased scrutiny of computer held records by means of audit software.

Additionally, the possibility of modifying the computer system to automatically prevent a Living Alone Allowance being awarded to any pensioner under the age of 66 is being studied.

The Department is satisfied that this combination of measures will make a very significant contribution to the prevention of any inconsistent awards of Free Schemes benefit and/or Living Alone Allowance in the future. Regular scans of the computer records will provide early detection of potential new weaknesses on an ongoing basis.

The Accounting Officer also stated that the existing application of controls is reviewed continuously with a view to stepping up activity wherever there is the greatest return on effort and developing additional control measures as appropriate and that the expanded Central Records system will be of great assistance in this regard.

The Accounting Officer indicated that the large number of cases referred to the Department by my staff would necessitate extensive examinations and that this could take some time to complete. He also pointed out that given the small scale of potential errors and relatively low allowance rate and amounts involved, it would be difficult to justify a large manual exercise to review some categories of pensioners. He undertook to provide me with details of the examinations as they become available.

He was, however, able to inform me that out of 225 cases brought to his attention by my staff involving Widow Pensioners under 66 years of age in receipt of Living Alone Allowance or Free Schemes there had been overpayments in 175 cases totalling £68,593.

In relation to cases where a Widow Pensioner with Living Alone Allowance was living at an address which appeared to coincide with the recipient of another social welfare payment, the Department was examining the 1,014 cases involved.

Initial efforts to investigate the other cases has concentrated on 3,000 Widow Pension recipients over 66 years of age who are in receipt of a Free Telephone Rental Allowance but not a Living Alone Allowance. The Department has extracted a 10% sample of these files and is in the process of analysing computer-held records and documents to determine the position on each sample case. Initial indications are that about one-third of these cases may be entitled to a Living Alone Allowance. The results of this sample will be used to determine the most cost-effective way of dealing with the full set. It should also indicate if any follow-up enquiries are necessary, whether by mailshot or by visit.

He assured me that the remaining cases involving Widow Pensioners identified by my staff will be similarly sampled and acted on appropriately, as soon as possible, after this first group is dealt with. There are, in addition, 56,485 other pensioners with Living Alone Allowance. These cases will be enquired into when additional computer and software capacity has been obtained by the Pensions Services Office.

Duplicate and over-lapping payments

53. The audit also involved the comparison of the computerised claim records of women in receipt of Widows' Pensions with those of women in receipt of payments under other social welfare schemes. The comparison brought to light what appeared to be 3 cases of claimants being paid more than one type of benefit/allowance, 20 cases of claimants being paid in excess of the amounts allowed under overlapping benefit regulations and 5 cases showing claim records for both Widows' Pension and Invalidity Pension. The existence of a claim record leads to the automatic generation of a book of pension payable orders at each renewal date.

I asked the Accounting Officer how these cases had arisen and for details of any overpayments which might have occurred. I also asked if he was satisfied with the Departmental procedures for the prevention and detection of duplicate claiming.

The Accounting Officer informed me that the cases of duplicate claiming arose because at the time the pensions were awarded computerised methods of cross checking for possible duplicate claims were not available. He outlined the ways in which the department was strengthening controls with particular reference to development of the Central Records System (CRS) so that each client would have a unique RSI number which would be used on all departmental scheme records. He pointed out that while no error of the type identified by my audit staff was acceptable, the number of discrepancies found was comparatively small in the context of the numbers receiving a contributory or non-contributory pension from the Department at the end of 1991.

A net total of £30,027 was overpaid to 3 claimants who had been cashing both Widows' and Invalidity Pensions. He stated that when the persons involved are interviewed it will be decided whether or not these overpayments are recoverable. He also informed me that the cases of payments in excess of amounts allowed under overlapping benefit regulations arose through errors in the normal arrangements between the sections of the Department dealing with such cases. Pending the development of the CRS which would in the future largely eliminate the potential for this type of error the relevant administrative staff had been reminded of the necessity for vigilance. A total of £49,286 was overpaid to 17 claimants who had been paid full rate DB or UB in addition to their Widow's Pension. Because these overpayments arose from Departmental error it was decided to deem them non recoverable.

In one of the five cases where clients had claim records for both Invalidity and Widows' Pensions the Accounting Officer informed me that there had been a net overpayment of £11,037. He outlined details of measures, involving both computer scans and other administrative procedures, taken to prevent the issue of duplicate books in future.

Subhead E.- Payment to the Social Insurance Fund under Section 122(9) of the Social Welfare (Consolidation) Act, 1981

Social Insurance Fund

Delay in recovery of certain pension costs from the U.K.

54. An agreement covering certain reciprocal arrangements in relation to social security made with the United Kingdom authorities in 1966 provides for the payment of contributory pensions calculated on the basis of a claimant's combined Social Insurance contribution record in the two countries. The claimant's country of residence bears the initial liability for the full pension and, in accordance with the provisions of the agreement relating to financial adjustments, the liability of the other country is recouped annually. Claims by the Department of Social Welfare against the UK are made on an annual basis.

This agreement remained in force for existing cases after E.C. entry when new arrangements were introduced to cater for cases arising in 1973 and future years.

In the course of audit, in March 1992, it was noted that the latest claims made to the UK and Northern Ireland for recoupment of Widows' Contributory Pensions was for the year 1986/1987 for which £88,013 was claimed on 30 March 1988 and of which £83,195 had been received at 1 November 1990. (Claims in respect of old Age Contributory Pensions were up to date).

The Accounting Officer informed me in reply to my inquiry regarding the failure to claim for years subsequent to 1986/7 that pending the resolution of queries raised by the UK Department of Social Security in relation to the 1986/87 claims, work on the later claims was suspended. Due to the relocation of the relevant section of the Department to Sligo in October 1989 together with pressure of other work there had been delays in finalising the 1986/87 claim. Claims amounting to £356,293 had been made to the UK DSS in July 1992 covering the four years to April 1991 and it was expected that a claim for 1991/92 would be made by the end of 1992.

*Social Welfare
Amnesty*

55. In March 1991 the Minister for Social Welfare announced an amnesty from prosecution for persons who were improperly claiming Social Welfare payments and for employers not making payments of PRSI contributions in respect of their employees. All those seeking to avail of the amnesty were required to make arrangements to repay any overpayments received or to pay any PRSI due. Initially, the amnesty was to run from March to September 1991 but was later extended by two months to the beginning of December 1991.

Although a total of 464 enquiries relating to the amnesty were received from employers only 17 employers took advantage of the amnesty.

The Department of Social Welfare has stated that it is not possible to separately identify from other PRSI receipts the amounts collected from these employers as a result of the amnesty as the collection of PRSI and arrears thereof is primarily a matter for the Office of the Revenue Commissioners.

In relation to persons receiving Social Welfare payments to which they were not entitled the amnesty was applied in 522 cases as follows:

Benefit/Assistance	Number
Unemployment Benefit/Assistance	220
Disability Benefit/Invalidity Pension	142
Lone Parent Allowance - Unmarried Parent	158
Pre Retirement Allowance	1
Widow's Non-Contributory Pension	1

The value of overpayments disclosed was £876,031, and recovery of the overpayments was to be made either by cash payment or by deduction from existing entitlements.

Vote 41.- Health

*Local Government
Auditors' Reports
on the Accounts of
Health Boards*

56. In paragraph 57 of my 1990 Report I referred to arrangements which had been made to furnish to the Committee of Public Accounts the detailed reports made to the Department of Health by the Local Government Auditors (LGAs) following their audit of the Health Boards. I rely on these reports for assurance that moneys issued from the Vote to the Health Boards have been used for the purposes for which they were issued. LGA reports on the 1989 accounts of all Health Boards with the exception of the North-Eastern Health Board have been made available to me for inspection.

The more significant matters arising from these reports were:-

Deficits on non-capital expenditure

The accumulated non-capital expenditure incurred by the Health Boards in excess of their authorised allocations amounted to £49.9m at the end of 1989. There appeared to be a general practice among Health Boards, at year-end, of drawing and recording as transactions for the year substantial amounts in pay orders but not releasing the payments to creditors until after the year end in an effort to keep within the authorised bank borrowing limits. The LGAs of the Southern, Mid-Western, and South Eastern Boards specifically drew attention to this practice and the LGA for the Southern reported that penal interest was incurred during 1989 on late payments of PAYE and PRSI to the Revenue Commissioners.

Capital Deficits

Capital expenditure by the Health Boards must be approved by the Department of Health and the major source of funding for such expenditure is the Health Vote. Expenditure by Health Boards in excess of approved amounts was noted in a number of cases by the LGAs in their reports on the accounts of the Health Boards with particular reference to cases where balances of capital expenditure have remained unapproved for a number of years and to the effects of such unfunded balances on the boards' cash flow position.

Supplementary Welfare Allowance (SWA)

SWA payable by Health Boards is ultimately funded by the Department of Social Welfare. The LGA of the Midland Health Board referred to the fact that the legal procedures under which SWA is determined and paid do not always result in independent documentary evidence being available to support the payment. In so far as such evidence was not produced or available for audit, he expressed a reservation as to the legality and appropriateness of the payments.

The LGA of the Eastern Health Board referred to previous years qualifications regarding inadequate accounting and control systems for SWA. Because the situation had not materially changed during 1989 he again expressed a reservation and stated that, in his opinion, this area was potentially open to irregularities and abuse.

The LGA of the South Eastern Health Board in his report referred to the accounting system for the recoupment of SWA as being unwieldy and insecure.

Hospital Charges, etc.

Charges were introduced in 1987 for in-patient and out-patient treatment in hospitals, except for those with medical cards, those in receipt of maternity services and other patients in defined circumstances. Uncollected hospital charges constitute a significant portion of Health Board debtors but the LGAs of the Midland, Mid-Western, Eastern and Western Health Boards expressed concern that the debtors figures cannot be taken as representing amounts collectable by the Board due to poor collection of hospital charges. The LGA in his report on the South Eastern Health Board stated that the increased staff resources devoted to debt collection and greater use of the legal process improved the prospects for collection. The LGA of the Midland Health Board stated that income assessment procedures for the purpose of establishing the liability of patients to hospital charges were not always satisfactory.

The LGA of the Mid Western Health Board reported that hospital charges amounting to £881,000 were written off in 1989, mainly representing charges raised which, subsequently, either proved uncollectable after all reasonable steps taken were unsuccessful or amounts partly unrecovered on settlement of road traffic accident cases or arising from cases where the patient was eventually found to be eligible for free services.

The LGA of the South Eastern Health Board reported that the billing for pathology tests had fallen seriously in arrears and that the potential income being forgone was substantial.

The LGA for the Eastern Health Board reported that local financial records in a number of the Boards hospitals and institutions did not meet the required accounting and control standards. The Local Government Auditor recorded his concern at finding that despite considerable progress which had been made in

recent years, the practice of reconciling maintenance receipts with patients in residence had lapsed at the hospital which controlled patients' maintenance receipts for several of the Board's hospitals. However the Board's Internal Audit Section was actively trying to achieve progress in eliminating the weaknesses highlighted during the audit.

Arrears of Farmers' Health Contributions and Levies

In their reports on the accounts of the Midland, Western and South-Eastern Health Boards the LGAs noted that, at 31 December 1989, a total of £3.4m in respect of pre-1984 Health Contributions and levies due from farmers was still outstanding.

Stock Control and Accounting Records

The LGA of the Western Health Board recommended, as he had done in his previous report, that a system of continuous stocktaking in hospitals, which would achieve a greater degree of control and be generally more effective, be implemented and that permanent stock records be set up where they are not at present in place. The LGA of the Midland Health Board stated that no formal stocktaking was being carried out on a regular basis in the pharmacies associated with the Board's hospitals and that in some cases stock control records were in need of improvement.

Disabled Persons Maintenance Allowance

The LGA of the South-Eastern Health Board expressed concern, as he had in previous reports, that the level of review of means and medical condition of those in receipt of Disabled Person's Maintenance Allowance was not adequate.

Issue of Medical Cards

Income assessment of applicants for medical cards is a fundamental control feature of the general medical services scheme. The LGA of the South Eastern Health Board reported that there was a wide disparity between the numbers of medical cards issued on hardship grounds in the various counties which was an indication that the policy would need to be reviewed and standard procedures established.

P.L.McDONNELL

Ard-Reachtairé Cuntas agus Ciste
(Comptroller and Auditor General)

18th September, 1992

Part 2
PROJECT AUDIT REPORTS

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Collection of Television Licence Fees

Summary

Television licence fees are collected by An Post and remitted twice monthly to the Department of Tourism, Transport and Communications which also receives remittances from the Departments of Social Welfare and Defence in respect of licence fees for "free" monochrome licences issued to certain social welfare recipients and military service pension holders. Licence fee income totalled £54.3m in 1991 representing 910,547 licences sold in the year.

An Post receives a monthly payment from the Department in respect of its collection costs, based on an annually negotiated agreement between An Post and RTE which is approved by the Minister. The basis of the agreement is that a standard fee is paid to An Post for the main bulk of the licences sold and a greatly increased rate, on a scaled basis, for the marginal cases which is intended to act as an incentive to An Post to detect TV licence evasion and to cover the cost of counter-evasion measures. In 1991, a total of £5.92m accrued to An Post in respect of this service. Licence fee income, after deduction of collection costs, is paid from the Vote for Tourism, Transport and Communications to RTE.

While it is not possible to determine the exact number of householders and business premises evading payment of the television licence fee, an overall evasion rate is calculated by applying the percentage of those having television receivers (as determined by market research surveys) to the total number of households and business premises and by comparing the result with the number of licence holders. In 1991, this evasion rate was 11.5%, having been reduced from 16.5% in 1986.

This report, which sought to determine the reasonableness of the present level of collection costs and the efficiency and effectiveness of the collection system, outlines the difficulties with the current system and, as a result, questions the capacity of that system of collection to make any further significant impact on the current evasion rate of 11.5% (constituting an annual loss of £7m) and suggests that a review of the television licensing system, including consideration of possible alternatives, may be appropriate.

The examination also revealed that

- on the basis of European Broadcasting Union (EBU) statistics, Ireland's evasion rate of 11.5% is high by comparison with other member countries;
- annual collection costs of £5.9m or 11% of total licence fee income are also high by European standards;
- the majority of the 99,195 detections of unlicensed receivers in 1991 related to persons previously licensed who had failed to renew their licences rather than to non-licensed evaders;
- detection and even prosecution does not necessarily lead to compliance as only 38% of a sample of 4,742 cases prosecuted in Dublin in the last six months of 1990 were licensed by April 1991;
- in addition to those without any licence, an estimated 11,000 persons may be paying only a monochrome licence fee while in possession of a colour receiver;
- under current arrangements with the Department of Social Welfare, An Post is required to apply full collection procedures to the issue of "free" licences with an annual cost of collection in excess of £1m;

- a lack of efficient arrangements in the Department of Tourism, Transport and Communications for the lodgement of licence fee receipts from An Post resulted in a total interest loss to the Exchequer during the years 1990 and 1991 of over £120,000.

The views of the Department of Tourism, Transport and Communications, of An Post and of RTE are incorporated in the report.

Collection of Television Licence Fees

Project Audit Report

1. Introduction

1.1 Since 1962, any person keeping a television receiver is required by law to hold a current television licence. From that time up to the establishment of An Post as a semi-state body in 1984, television licence fees were collected by the Department of Posts and Telegraphs. An Post on its establishment was given responsibility, as the Minister's agent, for collecting licence fees, preventing and detecting licence fee evasion and prosecuting defaulters. Licence fees collected by An Post are remitted to the Department of Tourism, Transport and Communications twice monthly and the Department makes a monthly payment to An Post in respect of its collection costs. In accordance with statutory provisions, an amount equal to licence fee income less collection costs may be paid from the Vote for Tourism, Transport and Communications to RTE.

1.2 An Post maintains computerised data bases of all householders and of all holders of television licences from which annual reminders of the requirement to renew licences are issued, and which are updated on the issue or renewal of licences from information obtained by field inspection staff and from television traders who are obliged to provide An Post with details of both purchases and rentals of televisions. On production of the reminder notice and the appropriate fee at a post office the licence holder is issued with a renewal licence. This licence takes effect from its date of issue but is valid only to the anniversary of the expiry date of the previous licence. In the case of first time purchasers of licences the data base is updated to record the details of each new licence holder. The data base of licence holders is compared with the data base of all householders and the resultant information is used by An Post as a basis for carrying out inspections of householders/businesses which might be unlicensed or incorrectly licensed and for pursuing recalcitrant licence fee payers.

1.3 The present licence fee for keeping a colour television receiver is £62 while the licence fee for keeping a monochrome (black and white) receiver is £44. A licence holder who converts from monochrome to colour pays a variable fee based on the colour licence fee reduced by the credit received for the unexpired period of the monochrome licence. (As information on the exact amounts of the rebate in each case is not available on a monthly basis, an agreed notional amount of £40 per conversion is included in the twice-monthly amount paid over by An Post to the Department. When the year-end accounts are finalised, the actual value of rebates is used in calculating the final amounts due.) Payment for a licence may be made by cash, cheque or savings stamps and pilot schemes for payment by credit card and by direct debit to bank account have recently been introduced. Under schemes operated by the Departments of Social Welfare and Defence and administered by An Post, certain social welfare recipients and military service pension holders are not required to pay for the purchase of a monochrome licence or, if in possession of a colour television receiver, are only required to pay the difference between the two fees. The Departments concerned pay the monochrome licence fees in these cases to the Department of Tourism, Transport and Communications.

1.4 Gross licence fee income in 1991 was £54.3 million derived from a combination of receipts from An Post and amounts received directly from the Departments of Social Welfare and Defence.

2. Audit Objectives

2.1 The audit sought to determine:

- (a) the extent to which the present system of collection is economical and efficient, and
- (b) its effectiveness in minimising evasion of licence fees.

2.2 In order to meet these objectives it was necessary to try to assess:

- the reasonableness of the level of collection costs, and
- evasion levels and the effectiveness of counter-evasion measures.

The system of channelling licence fee moneys between An Post, the Department of Tourism, Transport and Communications and RTE was also examined.

3. Costs of Collection

3.1 For the years 1984 and 1985, An Post received payment for its agency service on a cost recovery basis. Under an incentive scheme introduced in 1986 to motivate An Post to increase the level of television licence fee income through improved collection, annually negotiated agreements between An Post and RTE and approved by the Minister provide for a minimum payment related to an agreed base number of licence fees collected and increased amounts, calculated on a tiered system, payable thereafter in respect of licence fees in excess of the base number.

3.2 While the annual agreement is considered both by the Department of Tourism, Transport and Communications and by An Post to be a freely negotiated commercial contract, with the process of negotiation between RTE and An Post providing a safeguard against unnecessary or uncontrolled costs being included, RTE considers it to be an unequal process in that it has no real bargaining power - the real relationship being between An Post and the Department. RTE has stated that it has failed to get a breakdown from An Post of the cost of the service provided or of other management information relating to collection costs. (The Department has pointed out that it was not aware of, nor could it accept, RTE's contention that the annual contract negotiated with An Post was an unequal process. It considered that RTE had available suitably qualified staff and details of projections etc. with which to enter into negotiations with An Post.)

3.3 An Post sees the arrangement as reflecting the real cost of collection i.e. a standard fee for the main bulk of licences sold and a tiered price structure for the collection of difficult cases and the detection of evaders. The base number at the standard fee is adjusted upwards each year in tandem with the previous year's outturn and the tiered prices give An Post an incentive to detect still more evaders and collect the more difficult cases.

3.4 The agreement for 1991 provided for payment to An Post on the following basis:-

Number of licences issued	Payment basis
1 - 900,000	£5.89 per licence subject to a minimum payment of £5.30m
900,001 - 905,000	£20 per licence
905,001 - 910,000	£25 per licence
910,001 - upwards	£30 per licence

3.5 Television licence savings stamps are sold by An Post for which it receives commission of 5% of the face value of stamps sold - the value of such commission in 1991 was £378,484 (the commission due is certified each year by An Post's auditors). Additionally, An Post has the use of the funds pending purchase of the licences.

3.6 Under the annual tripartite agreement RTE has a commitment to encourage the payment of television licence fees by displaying and broadcasting advertisements at RTE's expense on radio and television and in the RTE Guide at times agreed with An Post. RTE puts a value of about £500,000 per annum on this anti-evasion campaign but the Department states that these advertising slots do not displace revenue generating advertising. Both RTE and An Post agree that it is not possible to separate the impact of this campaign from that of other anti-evasion measures.

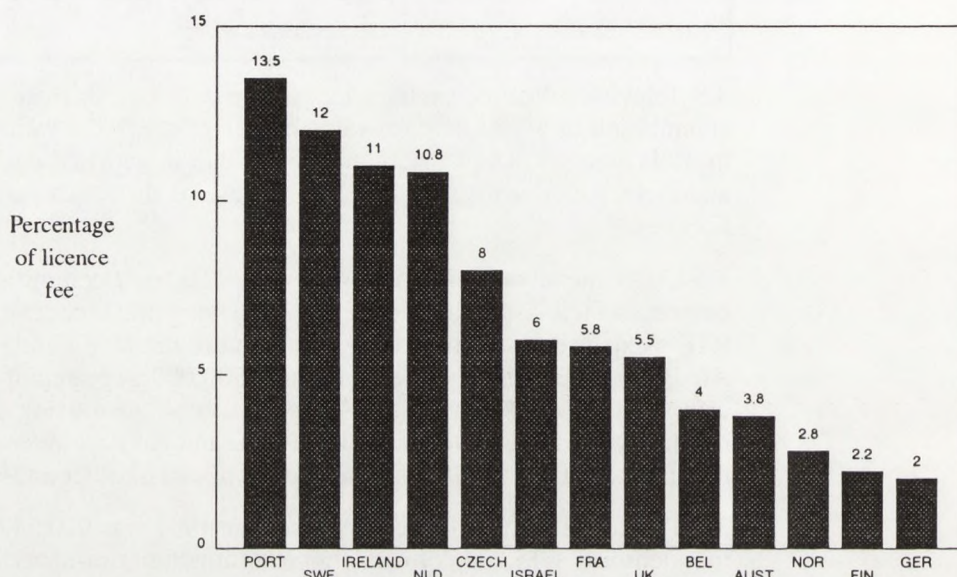
3.7 The actual number of licences issued in 1991 was 910,547 (895,273 colour and monochrome + 15,274 conversions) resulting in performance related income to An Post of £5,920,894. The payment to An Post is based on all licences issued in the year, including conversions, "free" licences and the 5% savings stamps commission. On this basis, the average collection cost per licence in 1991 was £6.50. The corresponding average for 1985 when collection costs were charged on a cost recovery basis was £4.76 (the equivalent of £5.78 in 1991 values).

3.8 The following table shows the amount of licence fee income received by the Department, An Post's agency fees (including commission on TV licence savings stamps) and the percentage of total licence fee income absorbed by the collection costs.

Year	Licence fee income	An Post's agency fees	Cost of collection as a percentage of licence fee income
1985	£36.69m	£3.50m	9.54%
1986	£43.03m	£4.23m	9.83%
1987	£46.33m	£4.90m	10.58%
1988	£48.63m	£5.42m	11.14%
1989	£50.02m	£5.36m	10.71%
1990	£54.10m	£5.81m	10.73%
1991	£54.26m	£5.92m	10.91%

3.9 According to figures compiled by the European Broadcasting Union (EBU) for 1990 and illustrated in the following graph, Ireland had one of the highest costs of collection (when expressed as a percentage of licence fee income) among EBU members.

Figure 1 : Collection Costs as a % of Licence Fees - EBU members



Source :- EBU Annual Report 1990

3.10 A factor which has to be taken into account in comparing costs of collection is that there has been no increase in the rate of licence fee since 1986. An Post has pointed out that Ireland has a lower fee at £62 than the UK fee of sterling £80 and also lower than the fees which apply in Norway, Sweden, Denmark, Finland, Belgium and Austria. With the licence fee static and costs such as wages, travel and summons application fees increasing, the collection costs will therefore form a greater percentage of the licence fee income than in other administrations where the licence fee and costs have moved in tandem. An Post also points out that Ireland has one of the lowest household densities per square mile for any EC country with the result that the cost of door to door inspection is significantly greater, as an above average proportion of time is spent in travelling rather than interviewing. In addition, Ireland is the only EC country for which large scale digitised maps, which facilitate efficient route planning, are still unavailable. This means that much of An Post's inspectors' travel, which is circa 400,000 miles a year, is planned using manual route preparation.

The Department of Tourism, Transport and Communications points out that An Post's "customer base" of 850,000 to 900,000 licence holders does not have the advantage of economies of scale which would apply in other European countries.

3.11 An Post states that its income under this heading does not meet its total cost of collection but, since these costs include an element of overhead expense, this agency work does make a positive contribution to the overall benefit of the company's finances.

3.12 The following table shows comparative figures for the years 1986 to 1991:

Year	An Post's costs £ m	Income earned from agency agreement £m	Profit or (Loss) £m
1986	4.17	4.23	0.06
1987	5.15	4.90	(0.25)
1988	5.55	5.42	(0.13)
1989	5.79	5.36	(0.43)
1990	6.27	5.81	(0.46)
1991	6.44	5.92	(0.52)

An Post is conscious of the need to reduce costs and state that they are constantly under review and have been trimmed where possible. A rationalisation plan which it feels will, over time, eliminate losses on television licence fee collection is currently being negotiated with staff unions.

3.13 In 1986, RTE proposed to the Minister that it should be statutorily responsible for licence fee collection since it has most interest in the final result. If assigned this responsibility it would be its intention to invite public tenders for the operation of the collection system, An Post being then considered along with a number of others for appointment as the collection agent, while RTE would still retain overall responsibility. It believes that this would lead to more efficiency. In this regard, it states that one option would be for the ESB to collect the licence fee as agent for RTE, with RTE retaining specific responsibility for evasion detection. This arrangement would also allow the payee to spread payments throughout the year. However, it is understood that the ESB, for a variety of reasons, had not been interested, in the past, in undertaking this work.

3.14 It is the view of RTE that television licence fee collection by An Post is not as efficient as it could be *e.g.*

- overtime forms an unnecessarily high element of costs
- computerisation of the collection process has been slow and the process is distributed over local computers
- licence fee collection is required to carry an unnecessarily high overhead.

However, as a general comment, RTE stated that An Post had improved its performance considerably in recent years and is doing a reasonable job. Nevertheless, it believes that An Post's costing and staffing systems are too rigid and that costs could still be reduced significantly. RTE recognises the validity of An Post's perception that the Courts are sometimes very sympathetic to licence fee evaders, a fact which is demotivating to staff and management in An Post.

3.15 An Post and the Department consider that while there is a high level of overtime - accounting for 20% of man hours - involved in anti-evasion work, it is the most cost-efficient way of dealing with this problem; there would be little point in carrying out day time inspections in dormitory towns. It would be more efficient to have a large number of staff on house to house inspection work during the most productive time *i.e.* between 7 p.m. and 10 p.m. when householders are in

attendance and when the tell-tale signs of the presence of a TV receiver are more obvious, than to have a smaller number employed fulltime on a 9 a.m. to 5 p.m. basis with the strong possibility of calling at empty houses. The Department would have reservations about the recruitment of casual staff by An Post in lieu of the payment of overtime to carry out inspections for a number of reasons, including possible difficulties with prosecutions e.g. the availability of casual staff bearing in mind the long time lag before the Court hearing.

3.16 An Post points out that while it took over a totally manual system in 1984, it had 1,000,000 records on its computer files by 1987. The information is kept up to date by local postmen which is the only way in which that can be done in the absence of a comprehensive national ID No. system. The computer system has a distributed database compiled from local information - as opposed to a central database - which is considered appropriate in the circumstances. All of the computers are networked.

In regard to overheads, the Department stated that some overheads, by their nature, must be subjectively apportioned and that (again subjectively) the costs of collection may include overheads not specifically arising on television licence fee collection. However, it considers that the exhaustive contract negotiation process between An Post and RTE minimises the inclusion of any such overheads.

3.17 An Post have also referred to the high cost of collection of consumer debt in Ireland and to the lack of effectiveness of the legal system in recovering debts due and, in particular, to the reluctance of the District Courts to impose any penalty on those on welfare assistance for possession of unlicensed receivers. It pointed out that, in treatment of offenders, Irish Law differs from that which applies in some of the EBU members with which comparisons were made.

3.18 The Department of Tourism, Transport and Communications had considered the question of changing the method of collecting licence fees from time to time but had not been satisfied that RTE could do the work more cost-effectively than An Post with its countrywide network and the detailed local knowledge of its staff. It emphasised that the performance of An Post in relation to the collection of television licence fees is monitored monthly and that the Department is satisfied that targets set have been achieved.

4. Evasion

4.1 Licence fee income has shown a steady increase over the past 6 years. The income from 1986 onwards reflects the most recent licence fee increase of £5 in April 1986.

Year	Licence Sales	Conversion Licence Sales	Total Licence Sales	Licence Fee Income £m.
1985	725,555	10,146	735,701	36.69
1986	741,981	9,014	750,995	43.03
1987	777,869	18,555	796,424	46.33
1988	827,158	12,947	840,105	48.63
1989	836,380	25,309	861,689	50.02
1990	871,287	19,141	890,428	54.10
1991	895,273	15,274	910,547	54.26

During this period the number of householders/business premises increased by some 100,000 households.

4.2 The methodology used in Ireland to estimate the level of television licence fee evasion has been agreed by An Post, RTE and the Minister for Tourism, Transport and Communications. The evasion rate is determined by reference to three factors:

- market size
- television penetration rate
- the number of current licences.

4.3 "Market size" is the total number of households, business premises, schools, clubs, pubs, shops, etc. The number of households is derived from the Central Statistics Office Labour Force Survey, and a fixed figure of 16,400 is added in respect of the other premises. (RTE pointed out that such premises as hotels, bars, and clubs gained substantially from the present licensing structure in which they are covered at the same rate as a private household).

4.4 "Television Penetration Rate" is the percentage of those within the market size who have television receivers. This is determined by market research surveys which over the past ten years have shown that between 92% and 97% of households etc. have a television. A market penetration rate of 95% is currently assumed for the purpose of assessing the level of evasion.

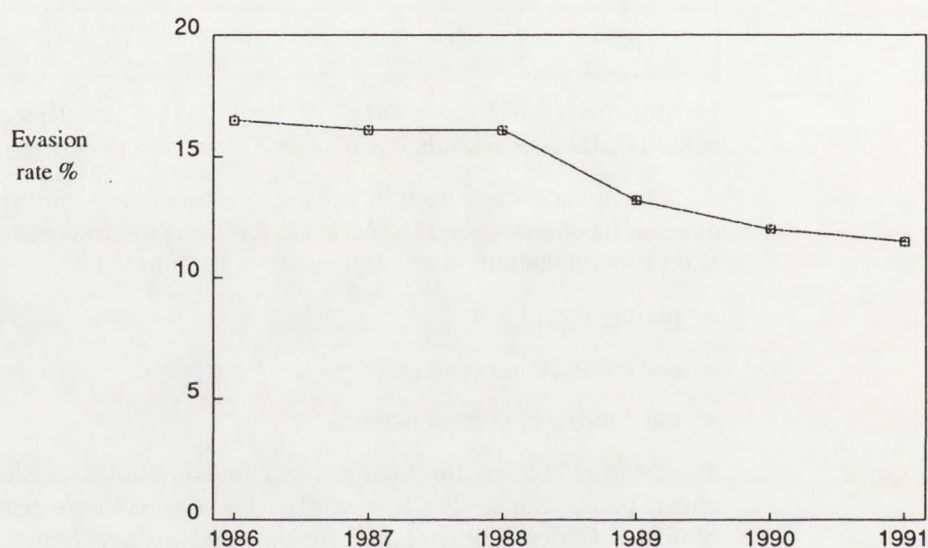
4.5 "Current licences" is regarded as the number of licences current at a particular date in the year.

4.6 The evasion rate is calculated by subtracting the number of current licences plus 95% of expired licences awaiting renewal at that date from the estimated total of premises having television receivers. Thus, the 1991 evasion rate was calculated as follows:

Households	1,066,500
Other premises	16,400
Households and other premises	1,082,900
Premises having television receivers (95%)	1,028,755
Current licences at 31.12.91	829,244
95% of expired licences awaiting renewal at 31.12.91	80,742
Number of Evaders	118,769
Evasion Rate	11.5%

4.7 The evasion rate has been steadily reducing over the last 6 years - from a level of 16.5% in 1986 to 11.5% in 1991. This reduction of a third in the evasion rate is represented in the following graph.

Figure 2: Licence fee evasion rates in Ireland 1986 to 1991

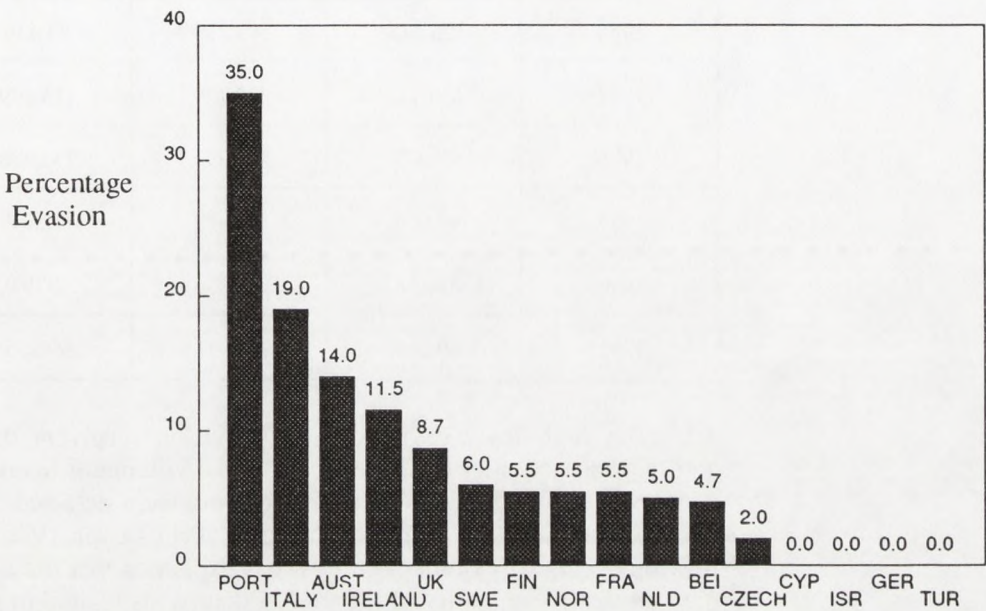


Source:- RTE

4.8 In monetary terms an evasion rate of 11.5% constitutes an annual revenue loss of £7.1 million approximately. An Post regards the current evasion rate as being very close to the lowest level attainable in the context of a certain percentage of fees being uncollectable in economic terms under the present system of collection. However, the Department of Tourism, Transport, and Communications would be reluctant to accept an evasion rate of the current order of magnitude as the norm and the Department has stated that it would welcome proposals from An Post as to how the present system of collection could be altered or improved to achieve a further reduction in the level of evasion. RTE considers that, with the present economic difficulties and high unemployment, it would be difficult to bring licence evasion below about 8% and to keep it there.

4.9 The EBU publishes comparative evasion statistics for its members. The latest available statistics are for 1990.

Figure 3: Percentage Evasion among EBU members



Source:- EBU Annual Report 1990

The licence fee collection agency in each member state is listed at Appendix 1.

4.10 An Post questions the validity of comparisons with evasion data from other EBU members in the absence of information as to

- whether the same formula is used for the calculation of the evasion rate
- whether licensing requirements are identical to those in this country

and is of the opinion, for instance, from informal contact, that TV licence fee evasion in the UK is far greater than the figure of 8.75% shown in the EBU statistics.

4.11 RTE suggest a number of factors specific to Ireland which may go some way towards explaining why the evasion rate in Ireland is higher than in most of the other EBU members:

- continentals are possibly more disciplined, particularly in countries where every person is required to have a personal identity number
- the Courts in Ireland are, in some cases, lenient in penalising evaders even to the extent of regarding television as something that ought to be free
- disposable income is low in Ireland.

4.12 An Post has furnished details of its anti-evasion activity over the past 6 years.

Year	Evasion Work (Man Hours)	Household visits	Detections made	Prosecutions
1986	125,575	395,235	94,436	not known
1987	106,303	392,728	115,149	not known
1988	98,937	420,399	133,486	not known
1989	92,022	355,372	112,049	11,476
1990	88,158	201,336	89,060	15,768
1991	89,219	204,911	99,195	9,320

4.13 The high level of unlicensed television receivers detected by An Post's anti-evasion activities is not reflected in the volume of licence sales. For example, while 99,195 unlicensed television receivers were detected by inspectors in 1991, licence sales in 1991 increased by only 20,119 over 1990 sales; the pattern for previous years was similar. An Post has explained that the discrepancy was due to the fact that the majority of the 99,195 detections related to persons who were late in renewing their licences rather than to evaders in the non-licensed category.

4.14 Data is not compiled on the outcome of prosecutions but a special examination conducted by An Post on a sample of 4,742 cases heard in Dublin in the last six months of 1989 showed that, notwithstanding having been prosecuted, only 1,799 or 38% of the defendants were licensed by April 1990.

The results of this examination strengthens An Post's long held belief that prosecuting those who plead inability to pay is not cost-effective on an individual basis and serves primarily as a deterrent, but even in that regard, is only partially effective.

5. Monochrome (Black and White) licences

5.1 The number of monochrome licences sold has reduced very significantly over the period 1986 to 1991. The table below shows the total licence sales (excluding conversions), the number of monochrome licences sold and the percentage of the total which these represent.

Year	Total Sales	Monochrome	Percentage of Total
1986	741,981	179,515	24.2%
1987	777,869	164,631	21.2%
1988	827,158	146,650	17.7%
1989	836,414	115,655	13.8%
1990	871,287	97,927	11.2%
1991	895,273	81,086	9.1%

5.2 There are indications from the available statistics that some persons keeping a colour television receiver are paying the cheaper monochrome licence fee. While 81,086 monochrome licences were sold in 1991, An Post estimates the actual number of households etc. with monochrome receivers only at about 70,000 or 7.5% of all households with television receivers, a difference of some 11,000. According to information supplied the number of new monochrome licences issued in the period 1986 to 1990 was 56,083 while in the same period the number of monochrome televisions released from bond by the Revenue Commissioners for use on the home market was only 35,036. While this discrepancy may be partly accounted for by illegal importations, it may equally be another indication of the purchase of monochrome licences by owners of colour television receivers.

5.3 An Post states that some owners of television receivers will commonly seek to minimise their licence fee by repeatedly renewing a monochrome licence even after acquiring a colour receiver and then showing visiting inspectors the licensed monochrome receiver in one room while, on a range of spurious grounds, denying access to the room where the colour television receiver is located.

5.4 The Department accepts that the existence of two rates of licence fee can give rise to an element of hidden evasion and that the detection of such evasion is costly and time consuming in that it involves a physical inspection of each household holding a monochrome licence but suspected of possessing a colour receiver.

5.5 However, the Department stated that a decision to provide for one rate of licence fee for monochrome and colour sets is a matter of policy.

6. "Free" Television Licences

6.1 Under Social Welfare schemes certain categories of social welfare recipients - in practice those in receipt of free electricity allowance - are not required to pay for the purchase of a monochrome television licence. Certain holders of military service pensions also qualify for this concession. Beneficiaries apply at their local post office and are issued with a licence on production of proof of entitlement - usually a pension book with letter or ESB bill showing entitlement to the free electricity allowance. The licence may be uprated to colour on payment of £18 - the difference between the cost of a monochrome and colour television licence fee. Licence fees for licences issued, as invoiced by An Post to the Departments of Social Welfare and Defence on a monthly basis, are paid by those Departments to the Department of Tourism, Transport and Communications.

6.2 The table below shows:

(a) The numbers of "free" licences issued

(b) "Free" licences as a percentage of total licence holders.

Year	No. of "Free" Licences	% of Licence Holders
1985	125,090	17.2%
1986	127,467	17.2%
1987	152,160	19.6%
1988	154,962	18.7%
1989	154,947	18.5%
1990	164,946	18.9%
1991	167,461	18.7%

6.3 Under the terms of the performance related agency agreement An Post is remunerated in respect of each licence sold. Payments to An Post for administering the "free" licence arrangements are not separately identified but, using the average rate for 1991 of £6.50 per licence, collection costs paid to An Post in 1991 would have included about £1.1 million for such work.

6.4 In response to the question of whether the issue of "free" licences can justifiably be treated as standard licences in the annual agreement process - and therefore attract the full collection charge - even though that category of licence would appear to provide guaranteed income and, on the face of it, be less costly to collect, An Post states that it is just as costly to process the "free" licence applications as it is to process ordinary licences and sometimes more so. It says that this arises because of the manual effort at post office counters, as all applications are renewed annually and the confirmatory requirements are quite stringent. In addition, many of those entitled to licences under the scheme are unaware that they are required to apply to have a "free" licence; they are under the illusion that they require no licence at all. In these cases, An Post must pursue them by inspection at houses and encourage them to apply for the appropriate licence. An Post is currently discussing with the Department of Social Welfare the extent to which the current cumbersome scheme could be streamlined and could reduce costs in order to alleviate to some extent An Post's stated losses on providing this service.

7. Payover of licence fee revenue

7.1 The system of channelling moneys between An Post, the Department and RTE is as follows:

On the 15th and on the final day of each month, An Post pays to the Department amounts calculated by reference to sales of licences in the corresponding month of the previous year with an adjustment in respect of actual sales in the payment on the 15th day of the following month. Each cheque is sent to the Radio and Broadcasting section of the Department on the date on which it is drawn but is usually received too late for bank lodgement on that day. On the following working day, the cheque is transmitted to the accounts branch of the Department for

lodgement. Under these procedures, value is usually obtained for the cheque from one to four days after it is received.

7.2 Also on the 15th and last day of each month, the Department makes payment to RTE but, at the request of RTE, the Department's payable order is sent by special delivery for same day value lodgement to RTE's bank account. Similarly, the Department pays collection costs to An Post on the 15th of each month for same day value.

7.3 In 1990, there was an estimated loss to the Exchequer of approximately £90,000 in interest, due to the administrative arrangements in the Department not providing for obtaining same day value for cheques received from An Post. The estimate is based on the average domestic Exchequer Borrowing Rate of 8.5% for 1990. The corresponding estimated loss to the Exchequer for 1989 was £32,000.

7.4 The Department stated that the increase in 1990 was largely accounted for by the effect of industrial action in the Department for some months during that year, and estimated that the loss would have been reduced by some £50,000 had normal procedures been operating.

7.5 The Department also stated that the arrangements for making payments to RTE were changed in recent years to ensure as far as possible that receipts from An Post have been credited to the Department's Vote before payments are made to RTE. Against that background, the question of obtaining same day value from the bank for the twice monthly remittances by An Post had not been considered. In light of the situation revealed by the audit, the Department now intends to pursue with An Post the question of obtaining same day value.

8. Conclusions

8.1 The present system for the collection of television licence fees has basically remained unchanged since its introduction by the Department of Posts and Telegraphs in 1962 when the number of households etc. having a television set was 127,000. In that year there were some 388,000 radio only licences also issued, giving approximately 515,000 households liable for licence fees. By 1991, it was estimated that there were 1,028,755 such households or 95% of the total number of households in the State.

8.2 The major development undertaken by An Post since it assumed responsibility for the collection of licence fees in 1984 was the setting up of a computerised database of all householders and a database of licence holders which is updated on the issue or renewal of licences, from information obtained by field inspection staff and from television traders who are obliged to provide An Post with details of both purchases and rentals of televisions. This development has made a significant contribution to the reduction in the level of evasion in recent years. However, the capacity of the system to make any further impact of significance on the current evasion rate of 11.5% - which constitutes an annual revenue loss of £7m - and achieve a greater return from the relatively high level of collection costs may need to be examined.

8.3 Notwithstanding the reservations of An Post regarding EBU comparisons, Ireland's evasion rate, at 11.5%, appears high by European standards despite having been reduced from a level of 16.5% - a reduction of approximately one third - within the last 6 years. While recognising that the circumstances in each country are undoubtedly different, but at the same time bearing in mind the reluctance of the Department of Tourism, Transport and Communications to accept the present level of evasion as the norm, An Post's view that the evasion rate is almost as low as it can go may be to some extent a reflection on the efficiency and effectiveness of the

present system of collection. Alternative systems employed in some other EEU countries, where fees are collected as a percentage charge on electricity bills, show that such systems almost guarantee a nil evasion rate. In a situation where market research surveys show that practically every household has a television - of which the vast majority are colour receivers - it may well be appropriate to seek other possible methods of collection.

8.4 The relatively low level of progressive increase in licence sales in recent years compared with the level of detection of evasion and the poor positive outcome achieved as a result of the prosecutions instituted by An Post i.e. only 38% of 4,742 cases prosecuted in Dublin in the last 6 months of 1989 were licensed by April 1990, are some indication that, even following the application of the ultimate sanction of the collection system i.e. prosecution, detection does not necessarily lead to compliance. The fact that the majority of the 99,195 detections of unlicensed receivers in 1991 related to persons already in the system who had failed to renew their licences suggests that the present system may be unduly weighted towards the identification of transgressions by those previously licensed rather than on bringing about further reductions in the real evasion rate.

8.5 Annual collection costs amount to £5.9 million or 11% of total licence fee income, which is high by European standards. Even allowing for such factors as the static licence fee and lower population density, this level of costs must to some extent be attributable to the substantially manual process of issuing licences and the carrying out of inspection work on overtime. While recognising the advantages of performing inspection work in some locations outside of regular hours, these two elements of collection cost might usefully be addressed with a view to assessing the scope for achieving economies.

8.6 The present system of administering Department of Social Welfare "free" licences is cumbersome. It is questionable whether the application of the full formal procedures of the TV licence system on an annual basis as presently required should be necessary in these cases at an annual collection cost of £1.1 million. An Post is currently discussing with the Department of Social Welfare ways of streamlining the process.

8.7 Based on An Post's estimate of the number of households with monochrome television sets only, there are indications that some 11,000 persons may be paying only a monochrome licence fee while having a colour television receiver resulting in an estimated annual loss of £200,000 in fee income. Attention should continue to be directed at this particular type of evasion.

8.8 The Department of Tourism, Transport and Communications should revise its arrangements to ensure that they get same day value for remittances by An Post in order to avoid the recurrence of the loss incurred in this respect in 1989 and 1990.

P.L. McDONNELL
Ard Reachtaire Cuntas agus Cste
(Comptroller and Auditor General)

18th September, 1992

Appendix 1

Country	Evasion Rate	Collection Agent
Portugal	35%	Broadcasting organisation
Italy	19%	Broadcasting organisation
Austria	14%	Postal Administration
Ireland	11.5%	Postal Administration
U.K	8.75%	Postal Administration
Sweden	6%	Telecommunications Administration
Finland	5.5%	Postal Administration
Norway	5.5%	Broadcasting Administration
France	5.5%	Government Department (excl P.T.T)
Holland	5%	Specialised Agency
Belgium	4.75%	Postal Administration
Czech.	2%	Telecommunications Administration
Israel	0%	Broadcasting Administration
Turkey	0%	Electricity Authority
Germany	0%	Specialised Agency
Cyprus	0%	Electricity Authority

Stores Management and Control

Summary

This report sets out the results of a review of overall stores management and control in three of the larger stores areas in the State sector - Defence, Garda and Prisons. The review was more widely focused than the traditional stores audit and considered such areas as

- the setting of clear and appropriate stores management objectives,
- the levels of stock held and the cost implications of those stock levels, procurement policies and procedures, and
- management information.

Where it was relevant and useful, internal comparisons were made between the public sector stores areas, and also externally with a State sponsored body and a firm in the private sector.

The report concludes that although there is a growing awareness in all three areas of the need to manage stores in a more economical and efficient manner, there is still much to be done if this is to be achieved.

The main findings are that:

- specific measurable stores management objectives are not set, making it very difficult for each organisation to ensure that the stores function is focused on achieving the organisation's overall objectives at minimum cost;
- the value of stocks held by each organisation is not known and, consequently, management cannot carry out a financial or value for money review of the extent of the investment in stocks or of the costs of carrying out the stores function;
- test checks indicated overstocking in some areas giving rise to an excessive ongoing annual carrying cost of 25% (Department of Finance estimate) of the value of such stocks;
- obsolescence is not systematically reviewed which can also contribute to excessive holding costs and unnecessary purchases;
- a disproportionate amount of the annual allocation of funds is spent at year-end giving rise to the possibility of imprudent purchases and failure to take advantage of available credit terms;
- there is a danger that unwieldy administrative processes, which have evolved as a response to regularity and accountability requirements, may be giving rise to substantial costs both in financial terms and in terms of reduced efficiency; these costs should be measured against the benefit being derived.

The report acknowledges the considerable improvement in the stores area in recent years as evidenced by:

- a reduction in the level of stocks held in some areas (due both to expenditure restrictions and to management initiatives);
- the provision of purpose-built stores accommodation and
- the gradual implementation of information technology across all areas.

Stores Management and Control

Project Audit Report

1. Introduction

1.1 A significant portion of the expenditure of many of the larger Government Departments and associated organisations is stores related and gives rise to the holding of considerable quantities of stocks. The scale of investment in public sector stocks can be gauged from Table 1 which shows the expenditure on "stores" subheads in 1991 for each of three Votes with a significant expenditure under this heading - Garda, Prisons and Defence - together with the number of stores locations in each case.

Table 1. - Stores Expenditure 1991; No. of Stores Locations

Vote	1991 Expenditure	Stores Locations
Garda	£10m	2
Prisons	£8.3m	# 13
Defence	£29m	* c.870

(#) Includes 1 Main/Central Stores

(*) Includes 15 Main/Central Stores

1.2 While a comprehensive internal audit function would be likely to provide some assurance regarding the economy and efficiency of the operation of the stores function, either through evaluation of management's performance review process or by carrying out the review process itself, it was noted in the general project audit report on the internal audit area in the 1990 Report of the Comptroller and Auditor General (C&AG) that the internal audit units covering the three areas referred to above were of limited scope with the main thrust being towards inspection of stores and records and verification of transactions.

1.3 As the possible ongoing cost to the State from inefficient stores management policies (given the extent of the investment involved) could be very significant and far exceed any physical losses reported in recent years, this audit review of the management and control of stores was undertaken in the Garda, Prisons and Defence areas.

1.4 The Government Supplies Agency, which also has significant holdings of stores, was excluded from this review as it was considered to be in a different situation from the other three organisations - being a supplier rather than a consumer of stores.

2. Audit Objectives

2.1 The objectives of the audit were

- to carry out a review of overall stores management in three of the larger stores areas - Defence, Garda and Prisons - and
- to seek to establish whether the procurement, control, storage, consumption and general management of stores was being effected in the most economical and efficient manner, having regard to the scale of State investment in this area.

2.2 While the areas of physical control of stocks, stocktaking, and recording of issues and receipts, continue to be reviewed in the course of the regularity audit, as required by Section 4 of the Exchequer and Audit Departments Act, 1921, this review was more widely focused and included for each organisation an examination of:

- the clarity with which stores management objectives were defined and their appropriateness to the circumstances of each case
- level of stocks held
- procurement policies and procedures
- stores accommodation and
- management information

This allowed comparisons to be made between similar areas of departmental activity and the process of comparison was extended by requesting relevant information from a State sponsored body and from a firm in the private sector.

2.3 Consideration was also given to the findings of other departmental reviews and reports which addressed or referred to aspects of stores management in the organisations under review.

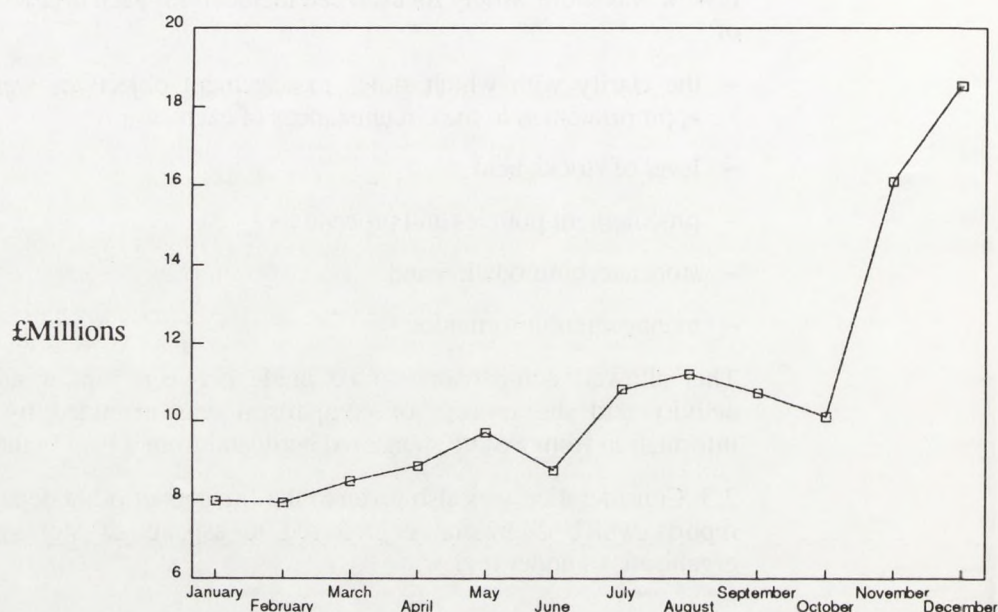
3. Stores Function in Public Sector Environment

3.1 All areas of an organisation's activities, including the stores management function, must take account of the environment in which the organisation operates and of the objectives or goals which the organisation is working to achieve. There are particular characteristics of the public sector environment which affect stores management in the organisations under review including funding, regularity and accountability requirements, the accounting convention followed and the absence of competition or "profit measure".

3.2 Under the vote accounting system governing the funding of Departments, amounts remaining unexpended from the provision for any year must be surrendered to the Exchequer irrespective of the circumstances in which the projected expenditure was not incurred and notwithstanding the fact that a provision for that purpose might not be included in a future estimate. This can be an incentive to managers to spend all funds available within the financial year since, if unspent, they cannot be assured of a future allocation of funds for the same purpose. While this type of end of year concentration of expenditure activity may sometimes be evidenced by such practices as making payments at the end of December on the basis of "pro - forma" invoices or the drawing down of payable orders before year end but not issuing them until the following year - which have been reported in past Reports of the C&AG - more conclusive evidence of such spending patterns is provided by the combined month-by-month analysis of the regular stores expenditure of the three votes over the past three years - 1989-91 - in Figure 1 below.

The Departments of Defence and Justice have stated that the concentration of expenditure at year-end was due to a combination of factors i.e. the expenditure allocations were not finalised until the completion of the estimates process at the end of January, and the lengthy process of placing contracts and orders. In such circumstances, if delivery could not be effected by year-end, it was possible that an item of slightly less priority (but nonetheless genuinely required) would be bought instead.

Figure 1: Combined month-by-month Stores Expenditure for Garda, Prisons and Defence Votes 1989-91



Source:- Finance Branches - Departments of Justice and Defence

3.3 The regulations and procedures governing all aspects of the stores function reflect the need for the highest standards of regularity and accountability with regard to the expenditure of public money and the control of assets. As compliance with these requirements can give rise to substantial administrative work, it is important that the design of systems of internal control be such that the required standard of control and accountability is achieved while keeping the cost of resources devoted to administration at the lowest level.

3.4 Measurement of the efficiency and economy with which the stores function is performed is more difficult in the public than in the private sector as, outside the competitive environment, there is no "profit measure" to monitor performance or to serve as an aid to decision-making, which in turn makes planning more difficult but nonetheless important. The correct level of procurement and of optimum stock levels is difficult to establish because end-users, not having to pay for the stores which they use, may tend to requisition a greater amount than that which is strictly required. Similarly, as there are no market forces to compel stores management to provide an efficient and effective service - e.g. the users cannot take their custom elsewhere if dissatisfied - and since "output measures" are not in general use, poor "customer service", excessive stock levels and costly administrative procedures can be a feature of the stores management function in the public sector.

The Department of Defence informed us in discussions that while there could not be a "profit measure" in the public service, "output measures" could provide substitute objectives and performance indicators and consideration was being given to this in the context of the Information Technology Network (see 8.2) currently being developed for the Defence Forces. The Department of Justice stated that while market forces may be absent, the possible consequences of an interruption in police service was a very demanding force towards providing an effective stores service in the Garda Síochána.

4. Stores Management Objectives

4.1 Each Department is responsible for developing an effective financial management system in its own area within broad guidelines set by the Department of Finance. Such a financial management system would be expected to include clear and formal statements of the organisation's aims and objectives together with specific results to be achieved, and the monitoring of performance against planned targets. Objectives would normally be set at two levels *i.e.* at an overall organisational level, and for each of the main areas or functions in the organisation.

4.2 The purpose of a clear and formal statement of stores management objectives should be to ensure that the management, control and operation of the stores function are centred on achieving the organisation's objectives at a minimum cost, and to enable the performance of the stores management function to be measured and evaluated. While a number of management practices and priorities were common to the organisations examined, stores management objectives had not been specifically stated. (The Department of Defence consider that due to unpredictable demand for military services, measurable objectives could not be stated.) Most emphasis was placed on avoidance of stockout and on procuring stocks at lowest cost consistent with suitable quality. Other criteria included keeping within budget and maintaining operational independence and self-sufficiency. These practices and priorities would not be sufficient of themselves to ensure the most efficient and effective stores management for each organisation. For instance, in the absence of clearly stated objectives, it is difficult to decide on the right procurement and inventory policies *e.g.* whether to buy in bulk or to obtain stocks just as they are required, or what minimum stock level is needed to ensure the optimum level of service to the users of the stores - while at the same time minimising the investment cost of stocks held and overheads. However, there was an increasing awareness of the necessity to match stock availability with operational requirements and of keeping quantities held to a minimum.

4.3 In contrast, the private sector firm visited had a clearly stated overall objective of providing excellent customer service. In order to meet this requirement, the main objective set for the stores management was that customer needs would be met directly from stock. The performance in meeting this clearly stated target was formally measured in terms of the percentage of customer requests in each period which had been available in stores for same day delivery. Management also sought to comply with a further objective of keeping inventory levels low in order to save on financing costs, but it was clear that this took second place to the primary objective of customer service.

4.4 The approach in the State sponsored body was closer to that in the organisations under review than to the private sector firm's procedures.

5. Level of Stocks Held

5.1 The value of stock held, which is fundamental to the consideration of the stores policies of any organisation, is not as a rule available for Government departments and related organisations. Under the receipts and payments basis of the Government accounting system, payments in respect of the procurement of stores are shown under the relevant subheads in the annual Appropriation Accounts (1991 details are shown in Table 1) but, as there is not a year-end balance sheet, the value of stocks held by each organisation is not shown and the cumulative total is not generally extracted for management information purposes. Therefore performance measures such as "return on assets employed" cannot be applied in regard to the value of stocks held.

5.2 Rough estimates by local management of the value of stocks held, at the time of audit, at the four main/central military stores visited totalled in excess of £22m;

and the estimated value at Garda stores at the end of 1988 (the latest available valuation) was c.£3.5m. Information on the value of stocks held in Prisons Stores was not readily available. A formal annual valuation of stocks held would show the resources invested in this area, and would be crucial to a review by the management of each organisation of the appropriateness of the total investment. At present, management appears to rely mainly on its control of the annual level of procurement expenditure to indirectly influence the value of stocks held.

5.3 In addition to the investment cost of stocks, the volume of stocks held gives rise to further significant overhead costs including accommodation, lighting and heating, building costs, wages of stores staff, transport, administration, security, pilferage, and obsolescence; also, as the State does not insure against the risk of loss, the contingency of accidental loss arising must be considered. These annual overall costs of holding stocks in the organisations examined are not known and would be difficult to calculate with accuracy as it is not the practice to compile such information.

5.4 A figure of 25% per annum of the value of stocks held in the public sector has been suggested to us by the Department of Finance as a tentative indication of the cost of holding stocks, but as the value of stocks held is not known it is impossible to quantify this estimate in financial terms.

5.5 An indication of the extent of the resources involved in the stores function can be seen from the results of a survey carried out for the Commission on Remuneration and Conditions of Service in the Defence Forces (Gleeson Report) 1990 which indicated that 10% of Army personnel on duty on a particular date in 1989 were engaged on stores work. In addition, there are a number of civilian employees engaged in direct stores work and Department of Defence staff are also involved in purchasing etc.

5.6 We were informed in discussion with the Departments of Justice and Defence that comprehensive regular reviews of stocks held in order to identify and dispose of obsolete items are carried out in the Prisons Services Stores but not in Garda or Defence Forces Stores. As provided in Defence Forces Regulations, an annual or two-yearly stocktaking is a requirement for all stores and part of the responsibility of the officer-in-charge is to identify obsolete items and propose that they be disposed of. Boards of Survey are convened at various levels of command from time to time to consider the disposal of such obsolete stock. However, a centrally controlled programme of comprehensive, exhaustive and regular reviews at all stores locations is not in place. At the two Garda Stores there is, similarly, no formal review of stores to establish the extent of obsolete items. The Department of Justice has stated that while existing procedures for the disposal of obsolete stores had been neglected in some areas in the recent past because of staffing shortages, the question of obsolete stock would now be given necessary attention.

The Department of Defence informed us in discussions that obsolescence in the military situation was different from the commercial situation where production lines were regularly discontinued with a resultant and easily identifiable obsolescence of stocks and equipment. Military equipment can remain operational for many years and parts can continue to be held for it.

Neither the Defence Forces nor the Garda Síochána were able to give any indication of the extent of obsolete items currently held by them.

While it is probably inevitable that, having regard to the nature of the services, some items being held will become obsolete because of, for instance, decisions to upgrade equipment, clothing etc., obsolescence may to some degree be also due to

overstocking in the first instance. But apart from the cost occasioned by the obsolescence itself, whatever its cause, a more significant and avoidable cost may arise from continuing overhead costs being incurred through unnecessarily keeping items in store long after they have become obsolete.

5.7 It was noted in the case of the private sector firm visited that, in so far as was possible, all costs relating to the holding of stocks were identified for management accounting purposes and charged against the contribution to profit made by the area of the organisation's activities which required the carrying of those stocks. These costs, together with the level of capital investment in stocks held, were examined closely and kept under review.

5.8 The need to quantify the real cost of current policies on stock levels is particularly relevant in the areas examined i.e. Garda, Prisons and Defence as the inevitable desire for high levels of emergency stocks in these particular security-oriented organisations may inadvertently lead to excessive stock levels of items which have no security dimension. The results of a test check of the turnover rates of such stocks, which was carried out at a number of stores, would seem to indicate that stocks in some instances were high relative to usage. Table 2 below shows the ratio of the average yearly turnover to the average level of stock for each store examined.

Table 2. - Results of Test Check of Stock Turnover Rates

Stores	Turnover Rate
1. Defence Forces Main Supply & Transport Stores	2.72
2. Defence Forces Main Clothing Stores	3.74
3. Baldonnell Technical Stores	0.33
4. Prisons Central Stores (Electrical)	0.27
5. Prisons Central Stores (Paint)	0.38
6. Barrack Master Stores (Uniforms)	0.96
7. Barrack Master Stores (Miscellaneous)	0.55
8. Garda Transport Stores - vehicle accessories	4.90
9. Garda Technical Stores - Photographic	4.75
10. Garda Technical Stores - Forensics	0.26

These figures can only be taken as a general indication as most of the records from which the details were extracted were not computerised making the extraction of fully representative data an impractical task. A later more extensive test check carried out by military staff at Baldonnell Technical Stores gave turnover rates ranging from 0.26 to 1.24 with an average of 0.6.

5.9. However, two trends are evident from the figures shown in Table 2:

- six cases show generally low stock turnover ratios of from 0.96 to 0.26 indicating that, on average, the stock held was the equivalent of from one years issues to nearly four years issues.
- the other four samples indicated that average stock held was equivalent to between two months and four months issues from those stores.

It is significant that two of the latter group, which related to vehicle spare parts, had been targeted in recent years for stock reductions. However, the figures in the six cases indicate that stock levels are very high relative to usage and that there would seem to be considerable room for reductions with consequent savings. Initiating such action would be dependent on the availability of adequate management information, which is referred to in Section 8, and on which considerable development work is being carried out.

With regard to Baldonnell Technical Stores, the Department of Defence states that aircraft manufacturers require that a considerable stock of spare parts be purchased when purchasing aircraft and that this requirement would inevitably lower the turnover rate.

6. Procurement Policies and Procedures

6.1 Generally, procurement policy in all three organisations was to plan on the basis of forecasts of future requirements rather than by use of "Just in Time" (JIT) strategies or by the application of quantitative techniques such as ABC/Pareto Analysis or Economic Order Quantities (EOQ) to historic demand.

Forecasts can be prepared by reference to historic demand or by anticipation of future needs. The ability to forecast future requirements varied across the stores due to factors such as the effectiveness of the information systems (discussed later in this report) and susceptibility to policy changes or unforeseeable events. The timing and level of procurement was also affected by the extent to which the funds required were made available in the Estimate and also depended on whether funds originally allocated were subsequently reduced by expenditure cutbacks during the year. The standard public sector requirement of competitive tendering also lengthened the period between the identification of a need and the actual receipt of goods into store.

6.2 The principle inherent in the ABC/Pareto Analysis technique, whereby particular attention is focused on high-value stock items, was applied to some degree in relation to the ordering of high-value/low-turnover items which were ordered on the basis of actual requisitions or careful forecasting, while low-value/high-turnover items were often ordered by reference to past experience.

6.3 A JIT strategy is more of an overall philosophy dedicated to the total abolition of the holding of stocks - thereby saving both their investment and overhead costs - than a control or management technique and is therefore seen as more readily applicable to a manufacturing process than to organisations such as the Garda Síochána or Defence Forces. However, while it is clear that such a strategy could not be applied in relation to all types of consumable stores required to meet Military, Garda and Prison Services operational needs, it would seem to be capable of application in regard to certain categories of stores for which quantities required and dates of drawdown should be amenable to accurate forecasting. Indeed, through the use of running contracts, some categories of stores are ordered as required thereby minimising stock holdings. It might well be worthwhile to examine whether further possibilities for the application of a JIT strategy exist in regard to the procurement of Military, Garda and Prison Service stores.

6.4. It is understood from discussion with the Department of Defence that when the maintenance systems at Baldonnell and other stores locations become fully operational, as part of the Defence Information Technology Network (referred to at 8.2), procurement of stores will be linked to planned maintenance on aircraft, vehicles etc.

6.5 While the budgetary position was generally the primary consideration in determining order quantity in the stores visited, the calculation of an EOQ, i.e. the order level at which the total of ordering and holding costs for an item is minimised, would reveal the extent by which the total costs arising from the order level actually selected exceeded that minimum cost. Some of the difficulties in using this technique would be reduced by the increasing availability and use of stores management information systems.

6.6 In the State sponsored body selected for comparative purposes a tendering process was used by a centralised purchasing section and EOQ techniques were applied in arriving at procurement decisions. The private sector firm used a system of fixed period ordering where the recommended order quantity was calculated automatically by the system, subject to later review and amendment by the purchasing officer. Actual demand determined the order level; the level of stocks being determined by a trade-off between stock holding costs and the primary objective of providing excellent customer service.

6.7 Procurement in the Prisons area is essentially performed by each Prison (for food), by Prison Central Stores (for maintenance stores), and by Mountjoy Prison through the Government Supplies Agency (GSA) (for general stores). Order levels reflected in the annual requisitions to the GSA are based on current stock levels and annual usage as assessed by each Prison. These orders are reviewed by the Department of Justice having regard to likely Estimates allocations and reductions may be made. The Department then liaises with the GSA over the course of the procurement cycle. (The Department has pointed out that an expenditure control problem is posed by the GSA requisitions system requirement that the annual requisitions for each year be dispatched in June of the prior year - some months before Estimate allocations are finalised). Tenders for items which are not subject to GSA contracts are sought by the Prisons themselves. However, recommended tenders must receive Departmental approval before acceptance. Stores of less than £75 value may be purchased locally without reference to the Department.

6.8 There was a marked difference in approach in the area of procurement procedures between those operated by the Department of Justice/Garda Síochána and the Department of Defence/Defence Forces. Garda management enjoy considerable autonomy with regard to purchasing decisions and stores operation, and the Department is not involved on a day-to-day basis. However, the Department of Justice maintains tight budgetary control over all expenditure and Garda purchasing and stores management procedures are monitored by the Department with any matters of concern being discussed at monthly meetings of a joint Department/Garda Purchasing Committee. The delegation of the primary responsibility to Garda management has the effect of shortening the procurement chain and of ensuring that those responsible for stores management and procurement decisions are more immediately aware of the needs of the end-users of stores.

6.9 In contrast, the Department of Defence exercises far greater direct control over Defence Forces procurement. A lengthy and cumbersome procurement process is operated. The Quartermaster-General's (QMG) Supply Branch co-ordinates military requirements at Estimates stage in consultation with Contracts Section, the Secretariat and the Department of Finance. The final amount which appears in the

Estimate does not evolve until early in the new year and priorities cannot be determined until then. When that has been completed, Contracts Section seek the necessary sanctions from the Department of Finance for an agreed programme around March of the current year. Throughout the year, QMG Supply Branch transmits separate requisitions from Defence Force units to the Department where the Department of Defence Contracts Section procures the required items through standard purchasing procedures. Before any contract is placed for the supply of the required items, tenders received may be routed back through the QMG to the requisitioning unit for evaluation. An instance of the cumbersome practices which these procedures can give rise to was noted on the audit visit to Haulbowline Naval Base where, at the stage where a tender for the supply of an item had been approved by both the civil and military sides and an order was being sent to the supplier, 11 copies of the order were distributed to diverse civil and military locations. We were informed in discussions with the Department of Defence that copies of orders were only prepared for those who needed them and that, when the logistics system was fully computerised, this system of copying orders for distribution would alter radically.

6.10 The dual military/civil structure was criticised by the Public Service Organisation Review Group (Devlin Report) in 1969 and by the Commission on Remuneration and Conditions of Service in the Defence Forces (Gleeson Report) in 1990, and most recently by the Efficiency Audit Group set up by An Taoiseach in 1988 to examine the methods and practices of all Government Departments to ensure that they are being run on the most cost-effective basis. At present, a Department of Finance/Department of Defence committee is examining the implementation of the recommendations of the Efficiency Audit Group which include the delegation of the procurement and management of stores to the Defence Forces. In February 1992, the Department of Finance sanctioned the delegation of authority to undertake urgent purchases or repairs to local officers in charge of stores and workshops, subject to stated limits of c.£500 per contract and an overall limit of c.£5,000 per annum.

7. Stores Accommodation

7.1 The quality and suitability of stores accommodation varied widely across the locations visited - from the purpose built warehouses at Prisons Central Stores, Limerick Prison, Baldonnell Technical Stores and Supply and Transport Corps Central Stores at Clancy Barracks to the old and unsuitable buildings used by the Technical Stores at Haulbowline and the Barrack Master's Stores at Garda H.Q. At these latter locations, the stores are divided among various storage areas in premises not designed for a stores function. As a result, scope for efficient storage and retrieval is limited, monitoring and protection of stocks against deterioration and pilferage is more difficult, and a demand is created for a higher number of stores staff than would otherwise be required.

7.2 In recent years a rationalisation programme has reduced the number of Defence Forces Supply and Transport Workshops and Stores so that only one facility is now operated at each barracks - the main stores being the central stores at Clancy Barracks. In addition, clothing stores are being rationalised and the number of stores is being reduced.

7.3 Substantial capital investment in stores facilities had not been fully utilised in one instance which came to light. The extensive industrial buildings at Santry purchased in December 1983 at a cost of £1.5m (including office buildings converted to a Garda station) which were to be fitted out as a new Garda Barrack

Master's Stores remain unused for that purpose as funds to carry out the necessary adaptation work have not been allocated in the intervening period.

8. Stores Management Information

8.1 Good financial management practice emphasises the need for relevant and timely information to be available to management from all areas of an organisation's activities in order to assist in planning, control and decision-making, and advances in information technology have been a significant factor in developing the capability to respond to this need. The underlying principle applies equally in the area of stores management where the most effective decision-making requires, in addition to details of stock values referred to earlier, information such as the demand history and turnover for thousands of items at many stores locations together with the highlighting of slow-moving stocks and impending re-order levels and accurate forecasts of likely future usage. At the time of this examination, the accounting and information systems in the majority of main stores visited were manual with little possibility of timely, complete and accurate management information being available, consequently making stores management more reliant on subjective judgements and increasing the risk of making badly informed decisions.

8.2 However, each organisation was in the process of setting up comprehensive computerised systems in the stores area with the stated intention of not only reducing the administrative workload but also of providing information which should lead to better control of both inventory and procurement. Computerised systems were beginning to be utilised to varying degrees in Prisons Central Stores and at Garda HQ, and the Department of Justice has stated that maintenance costs of vehicles are now evaluated and taken into consideration when deciding on replacement needs. Computerised stores procurement and maintenance systems are being developed as part of the Defence Forces Information Technology Network. The main purpose of the Network, with regard to stores management, is to provide decision support systems for stores procurement and asset replacement. We were informed by the Defence Forces that the stores system will be operational in all technical stores by the first quarter in 1993, the procurement system by the end of 1992, and that the installation of the maintenance planning and information system depends on allocation of funding.

The full benefits of these advances will not be available until all related stores in each organisation are linked and until the widest possible use is being made of the available information.

8.3 The Department of Finance has pointed out that while the computer systems installed, being installed or under consideration would give management very necessary information on levels of stocks, usage, non-moving items etc., they would not provide information on two important facets:

- the overall cost of stores operation including accommodation, direct staff costs, purchasing system costs and possibly the transport of stores to outside locations;
- the cost of stockout of an item; while this might be difficult to calculate in some cases, it should be possible in the case of an aircraft or Garda vehicle which is out of commission for a day or more because of a stores shortage.

It has suggested that financial statements relating to the stores area should include such data to enable a full management review of stores policies to be conducted.

8.4 A computerised stores management and maintenance planning system for aircraft was installed at Baldonnel in 1990 at a cost of £950,000. The objectives of the system included:

- increased effectiveness of the inventory system, giving improved spares availability and reductions in the cost of expensive stockouts/emergency orders;
- increased productivity of the aircraft fleet by creating an effective maintenance planning environment and forecasting spares and labour requirements.

The system was customised to meet Air Corps needs and the Department of Defence has stated that its stores and procurement sub-systems are now successfully operating. The maintenance system was designed to compile information on planned and actual maintenance schedules for aircraft and to itemise all parts required as the basis for stockholding and procurement decisions, thereby reducing the incidence of expensive stockouts. Until this sub system was operational (present target is by end of 1993) the full objectives of the system would not be realised.

9. Previous examinations of the stores management function

9.1 In 1985, following a decision of a Cabinet Committee on Programme Reviews, project teams comprising representatives of the Departments of Justice (or Defence as appropriate), Finance and Public Service reviewed Garda Stores, Prisons Stores, and Defence Forces transport policy and procedures. Detailed reports were prepared for each area and, while the recommendations made were not formally adopted by the Cabinet Committee, some of the recommendations were implemented.

9.2 The report on Garda Stores concentrated on procurement procedures, stock levels and the location and quality of stores accommodation. As a result of the review, made-up uniforms are now issued to all Gardaí in place of the previous practice of issuing cloth to Gardaí stationed outside of Dublin for the manufacture of their uniforms. A recommendation that a proper information and accounting system be established in the Transport Stores is now being addressed in conjunction with the present move to computerisation. As a result of further recommendations, general stores (i.e. domestic items supplied to Garda Stations) are now held only for the Dublin Metropolitan Area (DMA), the repair and maintenance of patrol cars in the three outer Divisions in the DMA have been privatised and, since February 1992, tyres are delivered by distributors directly to stations outside the DMA. A recommendation that spark plugs and car batteries be purchased locally as opposed to being issued from the Transport Stores was not implemented.

9.3 The report on Prison Stores noted that some stock levels were too high and attributed this to absence of proper guidelines. The two main recommendations, which related to the organisation of miscellaneous stores, were implemented. The Department of Justice has stated that, since the Cabinet Committee Report, its policy had been to seek to reduce stock to minimum feasible levels through close liaison between the Department and Prisons, and that the introduction of computerisation would further improve the quality of such control. In the meantime, a departmental stores review group has a wide remit in regard to Prisons Stores and procurement procedures.

9.4 The report on the Defence Force area centred on fleet utilisation, availability, replacement and maintenance, stores management and vehicle specification. The main findings and consequential action were as follows:

- stores should be delivered rather than collected (implemented);

- overall operating costs, rather than purchase price, should be the criterion for purchase of vehicles (to be addressed by the current computerisation programme);
- existing stock control system did not provide adequate information to effectively plan for requirements (to be addressed by the current computerisation programme);
- bulk purchasing was recommended (this was tried but discontinued due to the difficulty of forecasting and scheduling requirements).

9.5 Following on the Cabinet Committee's review, draft guidelines on stores management were prepared and issued to Departments by the Department of the Public Service in 1987. These were of a general nature and dealt with topics such as records to be kept, management information required for effective control, techniques for stock replenishment, and computerisation of stores. Due to changes in emphasis and staff availability after the amalgamation of the Departments of Finance and Public Service in 1987, follow-up discussions with Departments did not take place and the guidelines were not issued in final form. Nonetheless, the Department of Finance expected that Departments would act in accordance with the draft recommendations.

10. Conclusions

10.1 Stores management objectives had not been specifically stated making it very difficult for each organisation both to ensure that the control and operation of the stores area were centred on achieving the organisations' objectives at minimum cost, and also to evaluate the performance of the stores function. This was in contrast to the private sector approach.

While the "not-for-profit" environment of the public sector coupled with the nature of the service provided by the organisations under review make the setting of measurable goals and objectives more difficult than in the private sector, specific measurable objectives should be set and performance monitored in each stores area.

10.2 The value of stocks held by each organisation was not known and was not being compiled for management purposes. While this is a consequence of reliance on the traditional departmental cash accounting convention, it does not meet the needs of a modern system of financial management and control.

Consideration should be given to the production of a financial statement for each stores area - notwithstanding that it is not a stated requirement of the vote accounting system - which would allow a financial and value for money review both internally and externally of the extensive investment in stocks held and of the overall costs of stores operation. The possibility of including data on the cost of stockouts should also be investigated.

10.3 Test checks across a number of stores indicated that up to four years supply of stocks were held in some cases. While a requirement for certain emergency stocks is recognised due to the security-related roles of these organisations, the question must arise as to whether stock levels where such considerations do not validly apply are excessive and are capable of reduction with consequent savings.

10.4 Obsolescence is reviewed on an ad-hoc basis only and is not systematically reviewed or measured in Defence Forces or Garda Síochána Stores. The main implication of this for management of stores is the risk of excessive stock holding costs but it also increases the risk of making inappropriate purchases through inadvertence to the obsolescence factor.

10.5 There were indications that the present requirements of the departmental vote accounting system were leading to spending patterns whereby a disproportionate amount of the annual allocation was spent at the end of the year, the consequences of which may be hasty decision-making at year-end because of a desire to ensure that available funds are expended. To the extent that this is happening it must be detrimental to prudent management, to compliance with regularity and to the achievement of economy and efficiency in procuring goods. It can also give rise to further cost to the State, through failure to avail of the same credit terms as apply in the business sector generally. There may be some merit therefore in considering the extension to a wider area of expenditure of the "administrative budget" concept, which allows the carry forward to the following year of unspent amounts in certain administration subheads.

10.6 There is noteworthy contrast between the lengthy procurement process which operates within the Defence Forces/Department of Defence as against the more streamlined practice followed by the Garda Síochána/Department of Justice. While recognising the need for regularity and accountability, it must also be recognised that all administrative practices and procedures have a financial cost which should be evaluated against the benefits derived.

10.7 It was noted that a significant capital investment in stores facilities had not been fully utilised. A substantial portion of industrial buildings purchased by the Department of Justice for £1.5m in 1983, which was intended to provide a new

Garda Main Stores, remains unused. While the lack of contribution to profit of the capital investment in a facility would be apparent in the private sector environment, the lack of such transparency in the case of public sector investment conceals a loss which is nonetheless real.

10.8 While stores management and control was not, at present, being carried out in the most economical and efficient manner, there were a number of indications that the position had improved considerably over recent years with a reduction in the level of stocks held in some areas (due both to expenditure restrictions and to management initiatives following studies in the stores area), the provision of purpose-built stores accommodation, the gradual introduction and implementation of information technology and a growing awareness of the reality of the carrying costs of stocks.

10.9 If the Department of Finance rough indicator that the cost of carrying stocks can be regarded as 25% per annum of the value of the stocks held is accepted, it is clear that the objective of achieving economy and efficiency in the operation of the stores function is as relevant in the public sector as in the private sector. The issues referred to in this report, viz.

- defining the role and objectives of the various stores centres,
- minimising stock levels and administrative costs,
- devising procurement procedures which ensure maximum price advantage while achieving continuity of supply in keeping with projected needs and the avoidance of obsolescence,
- providing suitably designed and equipped stores accommodation and
- making maximum use of information technology,

if systematically and objectively addressed without delay, could make a significant contribution to the attainment of this objective and thereby result in financial savings in the future.

P.L. McDONNELL
Ard-Reachtair Cuntas agus Ciste
(Comptroller and Auditor General)

18th September, 1992

PUBLIC SERVICES APPROPRIATION ACCOUNTS, 1991

Summary

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure Gross
		£	£	£	£
1	President's Establishment	457,000	-	457,000	441,623
2	Houses of the Oireachtas and the European Assembly	21,771,000	477,000	21,294,000	21,661,232
3	Department of the Taoiseach	16,325,000	310,000	16,015,000	13,065,763
4	Central Statistics Office	20,962,000	994,000	19,968,000	18,615,670
5	An Chomhairle Ealaíon	9,712,000	-	9,712,000	9,712,000
6	National Gallery	1,016,000	1,000	1,015,000	1,003,103
7	Office of the Minister for Finance	34,116,000	695,000	33,421,000	31,272,225
8	Comptroller and Auditor General	1,812,000	120,000	1,692,000	1,775,222
9	Office of the Revenue Commissioners	130,786,000	16,899,000	113,887,000	127,485,913
10	Office of Public Works	108,269,000	8,700,000	99,569,000	108,005,135
11	State Laboratory	1,888,000	56,000	1,832,000	1,893,817
12	Secret Service	170,000	-	170,000	142,966
13	Office of the Attorney General	6,211,000	67,000	6,144,000	6,086,395
14	Office of the Director of Public Prosecutions	2,223,000	21,000	2,202,000	2,169,109
15	Valuation and Ordnance Survey	12,266,000	3,000,000	9,266,000	12,005,983
16	Civil Service Commission	2,915,000	675,000	2,240,000	2,766,189
17	Office of the Ombudsman	876,000	-	876,000	839,022
18	Superannuation and Retired Allowances	80,265,000	10,100,000	70,165,000	79,783,722
19	Office of the Minister for Justice	17,980,000	880,000	17,100,000	17,917,513
20	Garda Síochána	324,506,000	8,364,000	316,142,000	324,155,113
21	Prisons	83,263,000	789,000	82,474,000	83,116,224
22	Courts	18,190,000	808,000	17,382,000	15,430,197
23	Land Registry and Registry of Deeds	10,154,000	-	10,154,000	9,500,930
24	Charitable Donations and Bequests	138,000	-	138,000	131,594
25	Environment	622,344,000	17,862,000	604,482,000	612,565,633
26	Office of the Minister for Education	85,266,000	453,000	84,813,000	80,071,294
27	First-Level Education	497,434,000	23,192,000	474,242,000	495,124,243
28	Second-Level and Further Education	540,088,000	71,233,000	468,855,000	538,687,992
29	Third-Level and Further Education	297,508,000	85,412,000	212,096,000	296,254,401
30	Marine	37,795,000	4,780,000	33,015,000	36,610,162
31	Roinn na Gaeltachta	25,698,000	20,000	25,678,000	24,356,714
32	Agriculture and Food	448,679,000	272,290,000	176,389,000	446,868,790
33	Labour	149,127,000	500,000	148,627,000	144,376,469
34	Industry and Commerce	246,341,000	8,647,000	237,694,000	245,825,561
35	Tourism, Transport and Communications	235,969,000	102,884,000	133,085,000	230,515,840
36	Defence	333,509,000	16,074,000	317,435,000	331,835,311
37	Army Pensions	52,593,000	1,622,000	50,971,000	51,457,084
38	Foreign Affairs	37,091,000	380,000	36,711,000	36,390,942
39	International Co-operation	25,166,000	200,000	24,966,000	24,832,874
40	Social Welfare	1,771,801,000	58,348,000	1,713,453,000	1,769,113,261
41	Health	1,588,634,000	189,553,000	1,399,081,000	1,588,319,104
42	Energy	8,452,000	1,914,000	6,538,000	8,240,717
43	Forestry	16,806,000	9,261,000	7,545,000	15,003,484
44	Increases in Remuneration and Pensions	191,000,000	-	191,000,000	190,617,814
TOTAL £		8,117,572,000	917,581,000	7,199,991,000	8,056,044,381

Appropriations in Aid Realised	Net Expenditure	Expenditure (Gross) compared with Estimate	Appropriations in Aid compared with Estimate	Amount to be Surrendered	Exchequer Extra Receipts		No. of Vote
		Surplus/ (Deficit)	(More than Estimated)/ Less than Estimated		Estimated	Realised	
£	£	£		£	£	£	
-	441,623	15,377	-	15,377	-	-	1
538,533	21,122,699	109,768	(61,533)	171,301	-	-	2
317,787	12,747,976	3,259,237	(7,787)	3,267,024	-	-	3
1,440,527	17,175,143	2,346,330	(446,527)	2,792,857	-	-	4
-	9,712,000	-	-	-	-	-	5
1,147	1,001,956	12,897	(147)	13,044	-	-	6
994,652	30,277,574	2,843,774	(299,652)	3,143,426	-	-	7
151,781	1,623,441	36,778	(31,781)	68,559	-	-	8
18,065,328	109,420,590	3,300,082	(1,166,328)	4,466,410	-	-	9
10,849,785	97,155,351	263,864	(2,149,785)	2,413,649	-	3,013,865	10
67,981	1,825,836	(5,817)	(11,981)	6,164	-	-	11
-	142,966	27,034	-	27,034	-	-	12
118,918	5,967,478	124,604	(51,918)	176,522	-	-	13
19,296	2,149,813	53,891	1,704	52,187	-	-	14
3,189,046	8,816,937	260,017	(189,046)	449,063	-	-	15
685,259	2,080,930	148,811	(10,259)	159,070	-	-	16
-	839,022	36,978	-	36,978	-	-	17
11,037,724	68,745,998	481,278	(937,724)	1,419,002	-	-	18
932,739	16,984,774	62,487	(52,739)	115,226	85,000	51,518	19
8,686,543	315,468,570	350,887	(322,543)	673,430	36,000	-	20
913,480	82,202,744	146,776	(124,480)	271,256	-	-	21
1,162,716	14,267,481	2,759,803	(354,716)	3,114,519	10,741,000	9,461,521	22
-	9,500,930	653,070	-	653,070	+ 10,600,000	¥ 9,469,685	23
-	131,594	6,406	-	6,406	-	139	24
15,523,897	597,041,736	9,778,367	2,338,103	7,440,264	-	-	25
354,241	79,717,053	5,194,706	98,759	5,095,947	-	-	26
24,670,857	470,453,388	2,309,755	(1,478,857)	3,788,612	-	-	27
84,513,082	454,174,910	1,400,008	(13,280,082)	14,680,090	-	59,713	28
104,842,339	191,412,069	1,253,592	(19,430,339)	20,683,931	-	-	29
5,328,108	31,282,054	1,184,838	(548,108)	1,732,946	-	-	30
20,344	24,336,370	1,341,286	(344)	1,341,630	-	-	31
270,618,967	176,249,823	1,810,210	1,671,033	139,177	-	14,833,729	32
624,800	143,751,669	4,750,531	(124,800)	4,875,331	-	-	33
8,488,420	237,337,145	515,435	158,580	356,855	3,000,000	2,840,446	34
103,862,093	126,653,747	5,453,160	(978,093)	6,431,253	-	1,265,899	35
17,471,842	314,363,476	1,673,682	(1,397,842)	3,071,524	-	-	36
2,193,030	49,264,054	1,135,916	(571,030)	1,706,946	-	-	37
575,972	35,814,970	700,058	(195,972)	896,030	5,625,000	6,978,659	38
286,076	24,546,798	333,126	(86,076)	419,202	-	-	39
58,109,209	1,711,004,059	2,687,732	238,791	2,448,941	-	-	40
189,273,964	1,399,045,140	314,896	279,036	35,860	-	80	41
2,203,947	6,036,770	211,283	(289,947)	501,230	-	-	42
8,241,345	6,762,139	1,802,516	1,019,655	782,861	-	-	43
-	190,617,814	382,186	-	382,186	-	-	44
956,375,775	7,099,668,610	61,527,615	(38,794,775)	100,322,390	30,087,000	47,975,254	

+ Land Registry and Registry of Deeds (stamps and cash)

¥ Land Registry and Registry of Deeds (cash only)

**ANALYSIS, UNDER VOTES, OF THE REPORT OF THE COMPTROLLER AND
AUDITOR GENERAL SHOWING THE ACCOUNTS TO WHICH SPECIFIC
REFERENCE IS MADE**

Number and Title of Vote		Report	
		Page	Paragraph
7	Office of the Minister for Finance	13	12 - 13
9	Office of the Revenue Commissioners	16	14 - 27
11	State Laboratory	32	28
15	Valuation and Ordnance Survey	32	29
20	Garda Síochána " " "	33 95	30 *
21	Prisons "	33 95	30 *
22	Courts	35	31
25	Environment	36	32
28	Second-Level and Further Education	36	33
29	Third-Level and Further Education	37	34
30	Marine	39	35 - 36
32	Agriculture and Food	42	37 - 40
34	Industry and Commerce	47	41 - 45
35	Tourism, Transport and Communications " " " " " " "	55 77	46 - 49 *
36	Defence	95	*
38	Foreign Affairs	60	50
40	Social Welfare	62	51 - 55
41	Health	70	56

*=Project Audit

PRESIDENT’S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, for certain other expenses of the President’s Establishment and for certain grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.- Salaries, Wages and Allowances	234,000	230,444	3,556	-
B.- Travelling and Incidental Expenses	156,000	129,280	26,720	-
C.- Postal and Telecommunications Services	50,000	64,149	-	14,149
D.- Centenarians’ Bounty	17,000	17,750	-	750
TOTAL	£457,000	£441,623	£30,276	£14,899
Surplus to be surrendered			<u>£15,377</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.- In addition to the amount expended under this subhead, a sum of £10,300 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- B.- Provision was included in the 1991 Estimates for two state visits, only one of which took place.
- C.- The excess was due to increased telephonist costs and agency fees, and a volume increase in the use of telephone and postal services.

EXTRA REMUNERATION

Two officers received £643 in respect of machine allowance. Eight officers received extra remuneration.

S.P.CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
29th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Houses of the Oireachtas, including certain grants-in-aid, and for certain expenses in connection with the European Assembly.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
DÁIL ÉIREANN				
A.- Salaries of holders of certain Appointed Offices and Allowances of Comhaltáí	4,658,000	4,650,745	7,255	-
B.1.- Payment in respect of secretarial assistance for Comhaltáí who are not office-holders	2,206,000	2,285,373	-	79,373
B.2.- Travelling and Incidental Expenses of Comhaltáí	1,864,000	1,295,629	568,371	-
SEANAD ÉIREANN				
C.- Salaries of holders of certain Appointed Offices and Allowances of Seanadóirí	985,000	976,590	8,410	-
D.1.- Payment in respect of secretarial assistance for Seanadóirí who are not office-holders	260,000	219,019	40,981	-
D.2.- Travelling and Incidental Expenses of Seanadóirí	616,000	602,271	13,729	-
HOUSES OF THE OIREACHTAS				
E.1.- Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	3,357,000	3,534,903	-	177,903
E.2.- Payment in respect of Catering and Bar Staff employed by the Joint Services Committee	278,000	311,431	-	33,431
F.1.- Postal and Telecommunications Services	1,984,000	1,790,976	193,024	-
F.2.- Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	220,000	275,259	-	55,259
F.3.- Office Machinery and other Office Supplies	1,700,000	2,107,918	-	407,918
F.4.- Expenses of Delegates to the Council of Europe	135,000	74,873	60,127	-
F.5.- Office Premises Expenses	360,000	616,053	-	256,053
F.6.- Televising of proceedings of Dáil Éireann and Seanad Éireann				
<i>Original</i>	<i>£855,000</i>			
<i>Supplementary</i>	<i>22,000</i>	877,000	804,667	72,333
G.- Cumann Parlaiminteach na hÉireann - Inter-parliamentary Activities (Grant-in-Aid)				
<i>Original</i>	<i>£200,000</i>			
<i>Supplementary</i>	<i>30,000</i>	230,000	226,991	3,009
H.- Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	15,000	15,172	-	172
I.- Ciste Pinsean Thithe an Oireachtais (Comhaltáí) (Grant-in-Aid)	1,480,000	1,259,000	221,000	-
J.- Pension Scheme for Secretarial Assistants	24,000	23,305	695	-
K.- Services for Oireachtas Committees	80,000	119,025	-	39,025

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
EUROPEAN ASSEMBLY (Irish Representatives)				
L.- Allowances for serving members, and superannuation payments to, and in respect of, former members of the assembly of the European Communities	442,000	472,032	-	30,032
GROSS TOTAL				
<i>Original</i>	£21,719,000			
<i>Supplementary</i>	<u>52,000</u>	21,771,000	21,661,232	1,188,934
				1,079,166
			Surplus of Gross Estimate over Expenditure	
			<u>£109,768</u>	
Deduct:-	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
M.- Appropriations in Aid				
<i>Original</i>	£456,000			
<i>Supplementary</i>	<u>21,000</u>	477,000	538,533	<u>£61,533</u>
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i>	£21,263,000			
<i>Supplementary</i>	<u>31,000</u>	£21,294,000	£21,122,699	<u>£171,301</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.- In addition to the amount expended under this subhead, a sum of £187,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- B.1.- In addition to the amount expended under this subhead, a sum of £113,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- B.2.- The saving arose because legislation to give effect to the payment of a proposed new expense allowance to T.D.s was not introduced.
- C.- In addition to the amount expended under this subhead, a sum of £40,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- D.1.- In addition to the amount expended under this subhead, a sum of £12,000 was received from the Vote for Increases in Remuneration and Pensions (No.44). The saving arose because the salary costs of the Secretarial Assistants were overestimated.
- E.1.- In addition to the amount expended under this subhead, a sum of £31,000 was received from the Vote for Increases in Remuneration and Pensions (No.44). The excess was due to the cost of pay increases not provided for.
- E.2.- In addition to the amount expended under this subhead, a sum of £6,000 was received from the Vote for Increases in Remuneration and Pensions (No.44). The excess arose as the expenditure associated with the employment of casual staff for the restaurants and bars is difficult to estimate precisely as it is dependent on sittings of the Dáil and Seanad.
- F.1.- The saving arose due to the withholding of payments to Telecom Éireann in respect of telephone charges which were outside the provisions of the Oireachtas (Allowances to Members) Amendment Regulations, 1975.
- F.2.- The excess was due to expenditure on travel, cleaning services, books and publications being greater than anticipated.
- F.3.- The excess was due, mainly, to expenditure on parliamentary printing, which is directly related to the sittings and business of the Dáil and Seanad, being greater than anticipated.
- F.4.- The saving was due to reduced attendance at Council of Europe meetings.

Vote 2

- F.5.- The excess arose because (i) expenditure on essential maintenance works and certain unforeseen works had to be met, and (ii) the carryover costs on certain works and purchases were not provided for.
- F.6.- The carryover costs from 1990 relating to the setting up of the Broadcasting Unit were less than anticipated.
- I.- The saving arose because (i) the drawdown from the Grant-in-Aid to cover pension payments for the month of January 1991 was made in December 1990, and (ii) the provision for death gratuities was not required.
- J.- In addition to the sum expended under this subhead, a sum of £1,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- K.- Consultancies undertaken by certain Committees were not anticipated.
- L.- In addition to the sum expended under this subhead, a sum of £18,000 was received from the Vote for Increases in Remuneration and Pensions (No.44). Refunds of superannuation contributions to certain former members of the European Parliament, which were provided for in the 1990 estimate, were not, in fact, made until 1991.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Sales of Parliamentary Publications		200,000	296,610
2.(a) Contributions for televised material of proceedings of Dáil Éireann and Seanad Éireann		200,000	148,750
2.(b) Income from services provided by the Broadcasting Unit			
	<i>Original</i>		
	<i>Supplementary</i>	<i>Nil</i>	
		<u>£21,000</u>	
		21,000	16,469
3. Surplus income of catering and bar services		30,000	39,967
4. Members contributions under the European Assembly (Irish Representatives) Pensions Scheme, 1979		25,000	25,755
5. Miscellaneous		<u>1,000</u>	<u>10,982</u>
TOTAL			
	<i>Original</i>	<i>£456,000</i>	
	<i>Supplementary</i>	<u>21,000</u>	
		<u>£477,000</u>	<u>£538,533</u>

1. Proceeds from the sales of Parliamentary Publications were greater than anticipated.
- 2.(a) The shortfall arose because anticipated contributions from the proposed third national TV channel did not materialise.
- 2.(b) Receipts under the range of services provided by the Broadcasting Unit were difficult to forecast.
3. Surplus income from the bar was greater than anticipated.
5. The surplus was due, mainly, to the cancellation of out-of-date payable orders which were issued in the previous year.

EXTRA REMUNERATION

Eight officers received sums ranging from £471 to £3,173 for the performance of higher and special duties.

Thirty-two officers received *ex-gratia* payments ranging from £574 to £3,473 for extra attendance.

One hundred and forty-seven officers received overtime payments ranging from £405 to £12,112. Overtime was paid to two hundred and twenty-one officers in all at a total cost of £258,711. The total number of officers who received extra remuneration was two hundred and ninety-four.

NOTES

Ex-gratia payments of £770 and £1,520 respectively were made to two T.D.s for damage caused to their cars in the course of official business (F.200/1/72).

An *ex-gratia* payment of £1,500 was made to an officer in settlement of a case taken under the Employment Equality Act, 1977 (F.200/1/72).

KIERAN COUGHLAN

Accounting Officer.

HOUSES OF THE OIREACHTAS AND THE EUROPEAN ASSEMBLY,
30th April, 1992.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL,

Ard-Reachtair Cuntas agus Ciste.

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Department of the Taoiseach including certain cultural and archival activities and for payment of grants and certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances	5,010,000	4,914,538	95,462	-
A.2.- Consultancy Services	20,000	10,499	9,501	-
B.1.- Travelling and Incidental Expenses	430,000	420,076	9,924	-
B.2.- Office Machinery and other Office Supplies	318,000	322,167	-	4,167
B.3.- Office Premises Expenses	418,000	318,435	99,565	-
C.- Postal and Telecommunications Services	230,000	342,519	-	112,519
D.- Information and Public Relations Services	50,000	59,482	-	9,482
E.- National Economic and Social Council (Grant-in-Aid)	210,000	210,000	-	-
F.- Grant for the Council for the Status of Women	114,000	114,000	-	-
G.- Grant for the Second Commission on the Status of Women	50,000	46,913	3,087	-
H.- Grants under Section 2 of the Irish Sailors and Soldiers Land Trust Act, 1988	193,000	57,226	135,774	-
I.- Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	275,000	258,990	16,010	-
J.- Grant-in-Aid Fund for Cultural Institutions/Agencies (a)	6,488,000	4,466,029	2,021,971	-
K.- Grant-in-Aid for the National Heritage Council (a)	2,019,000	1,050,200	968,800	-
L.- Central Review Committee: Area based response to long-term unemployment	500,000	474,689	25,311	-
GROSS TOTAL	£16,325,000	£13,065,763	£3,385,405	£126,168
			Surplus of Gross Estimate over expenditure	
			<u>£3,259,237</u>	
Deduct:-	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid Realised	
M.- Appropriations in Aid	£310,000	£317,787	<u>£7,787</u>	
			Total Surplus to be Surrendered	
NET TOTAL	£16,015,000	£12,747,976	<u>£3,267,024</u>	

(a) Funded by the National Lottery

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.- In addition to the amount expended under this Subhead, a sum of £223,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- A.2.- Expenditure in this subhead was less than estimated as it is difficult to foresee needs.
- B.3.- Expenditure was less than estimated. Maintenance works are ongoing and major expenditure on these was not incurred to end-1991.
- C.- The excess was due to increased postal and telecommunications costs which are difficult to estimate.
- D.- The excess was due to costs being higher than anticipated.
- G.- Expenditure was slightly less than estimated as costs were not as great as anticipated.
- H.- The saving was due to underspending on "Work of Angels" exhibition and slower than expected disbursement of funds.
- I.- Expenditure was less than estimated. This subhead is dependent on the income generated in Appropriations-in-Aid which was less than anticipated.
- J.- The most significant element was savings on funding for capital projects which did not commence during 1991. They are restored to the allocation for 1992. The balance of the variation is similarly accounted for by funds which are not drawn down and will carry forward to 1992.
- K.- Expenditure was less than estimated. Committed funding on projects was not drawn down by end-1991. The funding will be carried forward to the projects in 1992.
- L.- Expenditure was less than estimated as the Task Force was not operational until the second half of 1991.

APPROPRIATIONS IN AID

	Estimated £	Realised £
1.- Recoupment of certain travelling expenses and subsistence allowances	15,000	15,759
2.- Recoupment of salaries, <i>etc.</i> of officers on secondment	10,000	10,412
3.- Receipts appropriate to the National Museum	200,000	199,919
4.- Receipts appropriate to the National Library	50,000	60,712
5.- Receipts appropriate to the National Archives	25,000	16,600
6.- Miscellaneous	10,000	14,385
	<u>£310,000</u>	<u>£317,787</u>

1, 4, 5, 6 - Receipts under these subheads are variable.

EXTRA REMUNERATION

Sixty-three officers received allowances ranging from £400 to £4,762 for the performance of higher and special duties. Two officers received sums of £475 and £786 for duties as delegates at meetings abroad.

One hundred and sixteen officers received sums ranging from £410 to £10,322 in respect of overtime. Overtime was paid to one hundred and fifty-nine officers in all at a total cost of £438,803.

Three officers received sums ranging from £400 to £429 in respect of extra attendance.

The total number of officers who received extra remuneration was one hundred and ninety-seven.

NOTES

Vote 3

An *ex-gratia* payment of £25 was made to an officer of the Department in respect of damage to footwear in the course of official duty.

The account includes a sum of £7,298 for the purchase of gifts for presentation by and on behalf of the Taoiseach.

PÁDRAIG Ó hUIGINN,
Accounting Officer,
DEPARTMENT OF THE TAOISEACH,
30th April, 1992.

I have examined the above Account and the appended Accounts and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct.

P.L.McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNTS OF GRANT-IN-AID FUNDS AND NON-VOTED FUNDS ADMINISTERED BY THE DEPARTMENT OF THE TAOISEACH FOR THE YEAR ENDED 31st DECEMBER, 1991

GRANT-IN-AID FUND FOR THE NATIONAL MUSEUM, THE NATIONAL LIBRARY AND THE NATIONAL ARCHIVES

	£	£
Balance at 1st January, 1991		Nil
Grant from Subhead I		258,990
<i>Payments</i>		
National Museum	200,584	
National Library	41,825	
National Archives	<u>16,581</u>	<u>(258,990)</u>
Balance at 31st December, 1991		Nil

GRANT-IN-AID FUND FOR CULTURAL INSTITUTIONS/AGENCIES ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1991

	£
Balance at 1st January, 1991 (a)	98,377
Irish Manuscripts Commission	958
Grant-in-Aid from Subhead J	<u>4,466,029</u>
	4,565,364
Payments (<i>see Schedule</i>)	<u>4,343,036</u>
Balance at 31st December, 1991	<u>£ 222,328</u>

(a) Transferred from National Lottery Suspense Account, 1990

Schedule of Payments

	£	£
Chester Beatty Library		260,000
Royal Hospital Kilmainham/Irish Museum of Modern Art		
Current	885,000	
Capital	565,000	
Kremlin Gold Exhibition	<u>100,000</u>	1,550,000
National Museum		
Current		500,000
National Archives		
Capital		249,538
National Gallery		
Current		100,000
National Concert Hall		
Current		200,000
National Library		
Current		200,000
Irish Manuscripts Commission		21,334
Dublin 1991 - European City of Culture		531,263
Irish Film Board		
Capital		25,000
Limerick Treaty 300		300,000
Writer's Centre, Dublin		65,000
Cutty Sark Tall Ships		50,000
Irish Architectural Archive		25,000
Marsh's Library		10,000
<i>Miscellaneous Grants/Other Cultural Organisations/Events</i>		
National Archives Advisory Council	1,239	
ICCROM	3,029	
Women's Commemorative and Celebratory Committee	14,000	
Red Hugh O'Donnell Plaque	2,000	
Charles Stewart Pamell - two busts	3,908	
Charles Stewart Pamell - book	10,000	
Delmass Bindary	20,000	
Irish Museums' Association	200	
"Art of Managing the Arts"- exhibition stand	500	
National Touring Services Exhibition	25	
Payments towards staff costs		
from National Archives	51,000	
from National Museum/National		
Library/National Gallery	<u>150,000</u>	255,901
		<u>£4,343,036</u>

NATIONAL HERITAGE COUNCIL GRANT-IN-AID ACCOUNT
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1991

	£
Balance at 1st January	2,337
Grant-in-Aid from Subhead K	<u>1,050,200</u>
	1,052,537
Payments (<i>see Schedule</i>)	<u>1,020,753</u>
Balance at 31st December, 1991	<u>£31,784</u>

Schedule of Payments

<i>Project</i>	<i>Amount</i> £
In-Season Assessment of Blue Flag Beaches, I.C.E.G.	2,900
Exhibition of Restored Objects, I.P.C.R.A.	3,146
Health and Diet in Prehistoric Populations, U.C.C.	6,500
Heritage Education Survey	2,700
Irish Architectural Wetlands Project, U.C.D.	9,000

<i>Project</i>	<i>Amount £</i>
Radiocarbon Dating Programme	15,000
Irish Stone Axe Project, U.C.D.	40,000
Discovery Programme Action Committee	14,815
Publication of Mementos of Mortality	2,500
Restoration of Railway Locomotive	5,000
Underwater Archaeology - National Museum	15,000
Burren, Co.Clare, Land Reclamation Study, T.C.D.	7,600
Study of Araglin Valley, Co.Cork, U.C.C.	9,327
Bantry House, Cork, restoration	37,000
Barrack St./French's Quay, Cork, Post-excavation research, U.C.C.	19,300
Grattan St., Cork, Post Excavation Research, U.C.C.	20,500
Industrial Archaeology Survey of Cork City and Environs, R.I.A.	15,000
Irish Pleistocene Fauna, U.C.C.	1,500
Knowles Collection of Artifacts, National Museum	7,500
Palace Theatre, Cork, restoration	15,000
Royal Cork Yacht Club, Cobh, restoration	14,500
Skiddys Castle, Cork, Post-excavation research, U.C.C.	6,000
South West Archaeo-Metallurgical Survey, U.C.C.	9,500
Coastal A.S.I. Adoption Scheme, I.C.E.G.	5,000
Drimnagh Castle, Dublin, restoration	10,000
Exhibition re. Endangered Species, T.C.D.	3,000
Finglas Environmental Heritage Project, Dublin	5,253
Irish Wildbird Conservancy - Computer facilities	20,000
Museum of Labour History, Dublin	12,986
National Maritime Museum, Dun Laoghaire	6,341
Rotunda Hospital Dublin - Pillar Room, restoration	20,000
An Taisce, Tailors Hall, Dublin, restoration	15,000
University Church, Dublin, restoration	7,500
Wide Streets Commission Exhibition, Dublin 1991	5,000
Ballybrit Castle, Galway, restoration	7,500
Corrib Conservation Centre, Galway	6,456
St Nicholas Collegiate Church, Galway, restoration	15,000
Rethatch Penny Thatch House, Co.Kerry	2,000
St John's Church, Listowel, Co.Kerry, restoration	10,000
Tarbert Bridewell Restoration Group, Co.Kerry	10,000
Rothe House, Kilkenny, restoration	8,000
G.P.A. Foynes, Limerick, Aviation Museum	10,000
St. Mary's Cathedral, Limerick, restoration	125,000
Carriglass Manor, Longford, Stableyard Restoration	25,500
Ceide Fields Co.Mayo	40,000
Clare Island, Co.Mayo, Study, R.I.A.	2,500
Killala Cathedral, Co.Mayo, restoration	20,000
Westport House, Co.Mayo, restoration	27,500
Kilcarne Bridge, Co.Meath, restoration	10,197
Bullock Island, Co.Offaly, I.W.C. Acquisition	25,000
King House, Boyle, Co.Roscommon, Roof Works	25,000
Strokestown Park House, Co.Roscommon, Gardens	10,835
Coopershill House, Riverstown, Co.Sligo, restoration	3,000
Replicating Slabs, Carrowntemple, Co.Sligo	9,000
Fethard Town Hall, Co.Tipperary, restoration	10,000
Fethard Town Walls, Co.Tipperary, restoration	40,000
Railway Square, Waterford, Post-excavation research	12,000
Waterford City Post-excavation research	103,850
St. Michael's Church, Co.Westmeath, restoration	8,000
Tullynally Castle, Co.Westmeath, restoration	15,000
Ballyraheen House, Tinahely, Co.Wicklow, restoration	10,000
Russborough House, Co.Wicklow, restoration	11,000
	<hr/>
	976,891
Expenses	29,047
	<hr/>
	<u>£1,020,753</u>

NATIONAL MUSEUM GRANT ACCOUNT

	£	£
Balance at 1st January, 1991		31,305
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies		
Current		500,000
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives		200,584
		<u>731,889</u>
Less:		
Payments (Current)	547,865	
Payments (Capital)	<u>171,041</u>	<u>718,906</u>
Balance at 31st December, 1991		<u>£12,983</u>

Note: Income generated by the National Museum from sales and admission charges are brought to account as Appropriations in Aid of the Vote, and an equivalent Grant-in-Aid is issued through Subhead I to fund ongoing developments.

NATIONAL MUSEUM NON-VOTED MONEYS ACCOUNT

	£	£	
Balance at 1st January, 1991		25,242	(Dr.)
Sponsorship/Donations		43,601	
Transfers from National Museum Investment Account		<u>70,000</u>	
		88,359	
Payments	33,182		
Transfers to National Museum Investment Account	<u>43,601</u>	<u>76,783</u>	
Balance at 31st December, 1991		<u>£11,576</u>	

Note: Income generated by the National Museum from sponsorship and donations is transferred for investment to this Account which is managed and controlled by the Minister for Finance. Issues are made from the Investment Account as required by the Museum. The balance in the Investment Account at 31st December, 1991 was £30,597.

NATIONAL MUSEUM CAPITAL ACCOUNT

Securities held on 1st January, 1991		<u>£1,700</u>
Securities held on 31st December, 1991		
7% ESB Stock 1986/91	1,000	
11% National Loan 1993/98	<u>700</u>	<u>£1,700</u>

NATIONAL LIBRARY GRANT ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1991

	£
Balance from National Library Grant in Aid Fund, 1990	83,436
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies	200,000
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	41,825
	<u>325,261</u>
Payments (purchase of books, etc.)	<u>264,720</u>
Balance at 31st December, 1991	<u>£60,541</u>

NATIONAL ARCHIVES GRANT ACCOUNT
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1991

	£
Balance at 1st January, 1991	Nil
Grant from Grant-in-Aid Fund for Cultural Institutions/Agencies	269,000
Grant from Grant-in-Aid Fund for the National Museum, the National Library and the National Archives	<u>16,581</u>
	285,581
Payments	<u>266,119</u>
Balance at 31st December, 1991	<u>£19,462</u>

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE EUROPEAN REGIONAL DEVELOPMENT FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1991

	£
Balance at 1st January, 1991	400
Receipts	<u>144,000</u>
	144,400
Payments	<u>144,000</u>
Balance at 31st December, 1991	<u>£400</u>

PUBLIC SERVICE EARLY RETIREMENT SCHEME

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1991

Balance at 1st January, 1991	£4,851 (Dr.)
Receipts from Vote 33	<u>£4,851</u>
Balance at 31st December, 1991	Nil

PÁDRAIG Ó hUIGINN
Accounting Officer
 DEPARTMENT OF THE TAOISEACH
 30th April, 1992

CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Central Statistics Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances	8,226,000	6,864,991	1,361,009	-
A.2.- Consultancy Services	145,000	35,916	109,084	-
B.1.- Travelling and Incidental Expenses	390,000	337,546	52,454	-
B.2.- Office Machinery and Other Office Supplies	1,204,000	1,186,369	17,631	-
B.3.- Office Premises Expenses	487,000	493,994	-	6,994
C.- Postal and Telecommunications Services	557,000	420,785	136,215	-
D.- Collection of Statistics	9,953,000	9,276,069	676,931	-
GROSS TOTAL	£20,962,000	£18,615,670	£2,353,324	£6,994
			Surplus of Gross Estimate over Expenditure	
			<u>£2,346,330</u>	
<i>Deduct:-</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
E.- Appropriations in Aid	£ 994,000	£1,440,527	<u>£446,527</u>	
			Total Surplus to be surrendered	
NET TOTAL	£19,968,000	£17,175,143	<u>£ 2,792,857</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.- The saving was due to delays in the filling of vacancies, particularly in the Census of Population and Census of Agriculture areas.
- A.2.- Expenditure on consultancy services was less than anticipated.
- B.1.- Travelling and incidental expenses were kept to a minimum resulting in a saving.
- C.- Expenditure on telecommunications services was less than anticipated.
- D.- The saving was mainly due to the cost of field work on the 1991 Census of Population and Census of Agriculture being less than anticipated.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. European Community receipts	935,000	1,320,839
2. Miscellaneous	<u>59,000</u>	<u>119,688</u>
TOTAL	<u>£994,000</u>	<u>£1,440,527</u>

1. Receipts from the European Community were higher than anticipated.
2. The excess was mainly due to the carry forward of a substantial credit from the previous year.

EXTRA REMUNERATION

Nine officers received allowances ranging from £426 to £1,249 for duties as delegates at meetings abroad.

Three officers received sums ranging from £1,173 to £1,685 for higher duties. Six officers received sums ranging from £505 to £938 for computer programming duties.

One hundred and thirty officers received sums ranging from £409 to £5,835 for performance of overtime. The total expenditure on overtime was £191,584 which represents an average payment of £575 to three hundred and thirty-three officers.

The total number of officers who received extra remuneration was four hundred and three.

NOTES

Ex-gratia payments ranging from £2 to £89 were made to eighteen of the temporary field staff in respect of damage to personal property and medical expenses incurred in the course of employment (E.109/41/41).

This account includes expenditure of £24,034 in respect of an officer on loan without repayment to another Department.

DONAL MURPHY,
Accounting Officer,
CENTRAL STATISTICS OFFICE,
30th April, 1992.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL,
Ard-Reachtair Cuntas agus Ciste.

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for grants (grants-in-aid) to An Chomhairle Ealaíon.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.- Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)	4,724,000	4,724,000	-	-
B.- Grant under Section 5(i)(a) of the National Lottery Act, 1986 (Grant-in-Aid)	4,988,000	4,988,000	-	-
TOTAL	£9,712,000	£9,712,000	-	-

NOTE

In addition to the grant issued from the Vote, an extra amount of £244,000 was issued to An Chomhairle Ealaíon from the Vote for Increases in Remunerations and Pensions (No. 44).

PÁDRAIG Ó hÚIGINN
Accounting Officer
DEPARTMENT OF THE TAOISEACH
28th April, 1992

I certify that this Account has been examined under my directions, and is correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the National Gallery including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.- Salaries, Wages and Allowances	604,000	604,115	-	115
B.1.- Travelling and Incidental Expenses	154,000	150,444	3,556	-
B.2.- Office Premises Expenses	124,000	105,520	18,480	-
C.- Postal and Telecommunications Services	18,000	27,024	-	9,024
D.- Grant-in-Aid Fund for Acquisitions and Conservation (a)	116,000	116,000	-	-
GROSS TOTAL	£1,016,000	£1,003,103	£22,036	£9,139
			Surplus of Gross Estimate over expenditure	
			£12,897	
<i>Deduct:-</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid Realised	
E.- Appropriations in Aid	£1,000	£1,147	£147	
			Total Surplus to be Surrendered	
NET TOTAL	£1,015,000	£1,001,956	£13,044	

(a) Funded from the National Lottery

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.- In addition to the amount expended under this subhead a sum of £34,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).

C.- Postal and telecommunications costs were greater than anticipated.

E.- Appropriation in Aid receipts were greater than anticipated.

EXTRA REMUNERATION

One head attendant, three senior attendants, nineteen attendants, five temporary attendants, and three cleaners received sums in respect of overtime varying from £663 to £8,246.

The total amount paid to thirty-one officers in respect of overtime was £73,805.

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conserv- ation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance at 1st January, 1991	38,694	77	512
Grants from the National Lottery fund (Subhead D)	<u>100,000</u>	<u>9,000</u>	<u>7,000</u>
	138,694	9,077	7,512
Expenditure, 1991	<u>23,667</u>	<u>8,975</u>	<u>4,152</u>
Balance at 31st December, 1991	<u><u>£115,027</u></u>	<u><u>£102</u></u>	<u><u>£3,360</u></u>

RAYMOND KEAVENEY
Accounting Officer
NATIONAL GALLERY,
31st March, 1992

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts are correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

OFFICE OF THE MINISTER FOR FINANCE

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Finance, including the Paymaster General's Office, and for payment of certain grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances	11,351,000	11,374,748	-	23,748
A.2.- Consultancy Services	10,550,000	8,997,495	1,552,505	-
B.1.- Travelling and Incidental Expenses	917,000	1,079,239	-	162,239
B.2.- Office Machinery and other Office Supplies	1,147,000	1,145,284	1,716	-
B.3.- Office Premises Expenses	590,000	512,130	77,870	-
C.- Postal and Telecommunications Services	522,000	668,722	-	146,722
D.- Central Information Technology Service	1,465,000	1,209,341	255,659	-
E.- Information Technology Initiatives	300,000	46,500	253,500	-
F.- Economic and Social Research Institute - Administration and General Expenses (Grant-in-Aid)	1,000,000	1,000,000	-	-
G.- Institute of Public Administration (Grant-in-Aid)	1,000,000	1,000,000	-	-
H.- Grants for County Development Work	372,000	367,542	4,458	-
I.- Payment to Western Development Fund (Grant-in-Aid)	750,000	750,000	-	-
J.- Repayment of Advances	250,000	244,595	5,405	-
K.- Losses in respect of certain loans for Industrial Development Purposes advanced by Industrial Credit Corporation plc	3,500,000	2,704,479	795,521	-
L.- Gaeleagras na Seirbhíse Poiblí (a)	82,000	71,202	10,798	-
M.- Civil Service Arbitration Board	20,000	7,056	12,944	-
N.- Review Body on Higher Remuneration in the Public Sector	100,000	93,893	6,107	-
O.- Contribution to the Common Fund for Commodities	200,000	-	200,000	-
GROSS TOTAL	£34,116,000	£31,272,226	£3,176,483	£332,709
			Surplus of Gross Estimate over Expenditure	
			<u>£2,843,774</u>	
Deduct:-	Estimated	Realised	Surplus of Appropriations in Aid realised	
P.- Appropriations in Aid	£695,000	£994,652	<u>£299,652</u>	
			Total Surplus to be surrendered	
NET TOTAL	£33,421,000	£30,277,574	<u>£3,143,426</u>	

(a) Funded by the National Lottery

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.- The savings arose because certain studies provided for were not undertaken and because the flotation costs of Irish Life and Greencore were less than anticipated.
- B.1.- The excess is due to expenditure on (i) EC foreign travel, (ii) non-EC foreign travel and (iii) miscellaneous items being greater than anticipated.
- B.3.- The saving was due to (i) maintenance and (ii) heat, light and fuel costs being less than expected.
- C.- The excess arose because expenditure on both postal and telephone services was greater than anticipated.
- D.- The saving mainly arose because expenditure on the Government Telecommunications Network (GTN) was less than anticipated. Also, some savings can be accounted for by reductions in maintenance costs, savings on supplies and reduced need for new investment consequent on the continuing rationalisation of the computer bureau services.
- E.- The saving was due to a lower level of requests for assistance than anticipated in the early part of the year and a decision taken during the year to minimise expenditure because of the budgetary situation.
- K.- The saving arose because losses which were expected to arise in 1991 did not materialise to the extent expected.
- L.- The saving was due to the fact that the demand for the services of Gaeleagras was not as great as envisaged.
- M.- The saving arose because there were fewer sittings of the Board in the first and fourth quarters in 1991 than anticipated.
- N.- The saving arose mainly because the level of specialist assistance required was less than anticipated.
- O.- The saving arose because Ireland's voluntary contribution to the Fund was not requested in 1991.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from An Post and Bord Telecom Éireann	15,000	16,000
2. Receipts from computer service rendered by Central Information Technology Service	435,000	500,195
3. Recoupment of salaries, <i>etc.</i> , of officers on secondment	130,000	148,397
4. Recoupment of certain travelling and subsistence expenses from the E.C., <i>etc.</i>	100,000	151,395
5. Miscellaneous	<u>15,000</u>	<u>178,665</u>
	<u>£695,000</u>	<u>£994,652</u>

1. The surplus arose because use by An Post and Telecom Éireann of the services provided by the Chief Medical Officer was greater than anticipated.
2. The bulk of the excess (£56,000) arose from arrears in payments by Coillte Teo which have since been collected. The balance arose from slightly higher than projected use of services by a number of the computer bureau users.
3. The surplus arose because the number of staff for which recoupment was sought was greater than had been anticipated.
4. The surplus arose because the amounts to be recouped were higher than anticipated.
5. The surplus arose mainly because refunds from National Treasury Management Agency were not provided for in the original estimate.

EXTRA REMUNERATION

Twelve officers received sums varying from £515 to £2,863 for performance of higher duties. One officer received £1,198 in respect of special duties. Thirteen officers received allowances ranging from £484 to £1,708 in respect of duties as delegates at meetings abroad.

Two hundred and five officers in all received sums in respect of overtime. One hundred and twenty-eight of these received amounts ranging from £410 to £8,152. The total amount paid in respect of overtime was £252,194. The total number of officers who received extra remuneration was two hundred and eighty-seven.

NOTES

This Account includes the sum of £36,718 in respect of an Irish Staff Member with the European Institute of Public Administration.

This Account includes expenditure of £75,660 in respect of staff on loan without repayment to other Departments.

Ex-gratia payments amounting to £1,500 were made to six officers in respect of loss and damage to personal property in the course of official duties (E.109/41/41).

In addition to the grants-in-aid from the Vote, extra amounts of £81,800 and £140,000 respectively were issued to the Economic and Social Research Institute and to the Institute of Public Administration from the Vote for Increases in Remuneration and Pensions (No. 44).

A sum of £5 was written off in respect of airfares. This amount is irrecoverable. (File Ref: Per/Gen 386).

Two IBM CGA monitors were transferred without payment to the C&AG's Office and two PCU IBM XT drives were transferred without payment to the Department of the Marine.

**TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, ETC. ON ACCOUNT OF WHICH PAYMENTS WERE
MADE IN THE YEAR ENDED 31st DECEMBER, 1991**

<i>Commission or Committee</i>	<i>Year of Appointment</i>	<i>Total Expenditure to 31st December, 1991 £</i>
Civil Service Arbitration Board	1950/51	376,932
Review Body on Higher Remuneration in the Public Sector	1969/70	924,386

S.P. CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
29th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L. McDONNELL
Ard-Reachtair Cuntas agus Ciste

VALUE OF COMPUTER TIME RENDERED TO OTHER PUBLIC DEPARTMENTS DURING THE YEAR ENDED 31st
DECEMBER, 1991 WITHOUT REPAYMENT

<i>Number of Vote</i>	<i>Department</i>	<i>Amount £</i>
4	Central Statistics Office	339,605
8	Comptroller and Auditor General	5,800
10	Public Works and Buildings	20,658
15	Valuation and Ordnance Survey	6,967
16	Civil Service Commission	9,316
19	Office of the Minister for Justice	190,071
25	Environment	221,904
26	Office of the Minister for Education	152,798
30	Marine	14,722
32	Agriculture and Food	139,413
33	Labour	27,085
34	Industry and Commerce	8,091
35	Tourism and Transport	14,367
36	Defence	104,486
39	Foreign Affairs	208,171
40	Social Welfare	7,946
41	Health	56,484
42	Energy	7,647
		<u>£1,535,531</u>

WESTERN DEVELOPMENT FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1991

	£		£
Balance at 1st January, 1991	200,118	Grants (see schedule)	926,336
Grant-in-Aid (Subhead I)	750,000		
Repayments (see schedule)	<u>1,900</u>	Balance at 31st December, 1991	<u>25,682</u>
	£952,018		£952,018

S.P. CROMIEN
Accounting Officer

GRANTS

	£
Cavan Equestrian Centre, Cavan	31,374
Workspace Units at Skibbereen, West Cork	73,500
Millstreet Community Enterprise, West Cork	16,552
Finn Valley Nurseries, Donegal	5,951
Managed Resources Development, Leitrim	20,000
Ceide Fields Project, Mayo	32,500
I.R.D. Kiltimagh Ltd, Mayo	10,000
Ferndale Quail Ltd, Monaghan	27,600
Workspace Units at Roscommon	19,096
Miscellaneous Small Grants (£5,000 and under)	<u>689,763</u>
Total payments from fund	<u>£926,336</u>

REPAYMENT IN THE YEAR ENDED 31ST DECEMBER, 1991

M F Barrett & Sons Ltd, Listowel, Co. Kerry	<u>£1,900</u>
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COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Comptroller and Auditor General.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances	1,517,000	1,528,886	-	11,886
A.2.- Consultancy Services	25,000	10,164	14,836	-
B.1.- Travelling and Incidental Expenses	160,000	138,382	21,618	-
B.2.- Office Machinery and Other Office Supplies	84,000	80,029	3,971	-
B.3.- Office Premises Expenses	13,000	8,890	4,110	-
C.- Postal and Telecommunications Services	13,000	8,871	4,129	-
GROSS TOTAL	£1,812,000	£1,775,222	£48,664	£11,886
			Surplus of Gross Estimate over Expenditure	
			<u>£36,778</u>	
<i>Deduct:-</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
D.- Appropriations in Aid	£120,000	£151,781	<u>£31,781</u>	
			Total Surplus to be surrendered	
NET TOTAL	£1,692,000	£1,623,441	<u>£68,559</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.- In addition to the amount expended under this subhead a sum of £36,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- A.2.- In accordance with a Government decision of July 1991 administrative savings of £27,000 had to be made on the Vote overall which involved reducing expenditure on this subhead. Consultants were engaged for only one project in the year.
- B.1.- It was necessary also to reduce expenditure on this subhead in accordance with the Government decision. Further savings were made because anticipated travelling and subsistence on certain audits was not incurred before the end of the year. These savings were partly offset by extra expenditure on training of staff.
- B.2.- It was necessary to reduce expenditure on this subhead in accordance with the Government decision.
- B.3.- The saving was due to anticipated expenditure on furniture and fittings not being incurred.
- C.- The saving was due to expenditure on telecommunication services being less than anticipated.

APPROPRIATIONS IN AID

The surplus was mainly due to audit fees being received in respect of audits, which had been in arrears, being brought up to date in the current year.

EXTRA REMUNERATION

Three officers received allowances of £830, £794 and £218, respectively, for the performance of higher duties.

An additional payment of £2,080 was made to an Auditor who works in the Information Technology area (E.157/39/88).

NOTES

This account includes expenditure of £19,037 in respect of an officer on secondment on a repayment basis to the Housing Finance Agency.

Two IBM CGA monitors were transferred to this Office without payment from the Department of Finance.

PATRICK GRAHAM
Accounting Officer
OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL
29th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtairé Cuntas agus Ciste

*Errata Slip for 1991 Annual Report of the Comptroller and
Auditor General and Appropriation Accounts*

- Page 23 - The figure in footnote * to Schedule 9 should read "£243m" instead of "£242m".
- Page 50 - The words "a recourse agreement was" in the fifth line of paragraph 43 should read "recourse agreements were".
- Page 59 - The description of paragraph 48 should read "Write off of fees due from Foreign Military Authorities" instead of "Write off of fees due from International Military Authorities".
- Page 124 - The subtotal of the schedule should read "991,706" instead of "976,891".
- Page 267 - The 1991 Net Surplus for Shannon should read "3,437" instead of "3,347".

OFFICE OF THE REVENUE COMMISSIONERS

See also Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances	95,500,000	96,023,131	-	523,131
A.2.- Consultancy Services	755,000	-	755,000	-
B.1.- Travelling and Incidental Expenses	6,277,000	6,428,853	-	151,853
B.2.- Office Machinery and other Office Supplies	9,759,000	8,702,541	1,056,459	-
B.3.- Office Premises Expenses	4,678,000	4,170,887	507,113	-
C.- Postal and Telecommunications Services	9,332,000	9,124,484	207,516	-
D.- Machinery and Equipment for Security Printing and Stamping	494,000	313,476	180,524	-
E.- Motor Vehicles	700,000	621,186	78,814	-
F.- Law Charges, Fees and Rewards	3,164,000	2,045,955	1,118,045	-
G.- Compensation and Losses	115,000	41,012	73,988	-
H.- Subscriptions to International Organisations	12,000	14,393	-	2,393
GROSS TOTAL	£130,786,000	£127,485,918	£3,977,459	£677,377
			Surplus of Gross Estimate over Expenditure	
			£3,300,082	
Deduct:-	Estimated	Realised	Surplus of Appropriations in Aid realised	
I.- Appropriations in Aid	£16,899,000	£18,065,328	£1,166,328	
			Total Surplus to be surrendered	
NET TOTAL	£113,887,000	£109,420,590	£4,466,410	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.- No consultancy work was carried out.
- B.2.- The savings were due to some capital spending on computer equipment being deferred to 1992.
- B.3.- The savings were due to the fact that some premises were not ready for fitting out as early as had been expected.
- D.- The saving was due to expenditure being deferred from 1991 to 1992.
- E.- A saving occurred because running expenses were less than anticipated.
- F.- Savings arose because (1) fees were less than provided for and (2) expenditure on the engagement of agency solicitors, did not reach the level anticipated.
- G.- (1) Compensation of £12,915 with medical expenses of £629 was paid in respect of six cases involving accidents with official cars.
(2) Compensation of £14,300 with legal costs of £5,163 and medical expenses of £205 was paid in respect of two

legal actions against the Revenue Commissioners.

(3) Compensation of £5,301 was paid in respect of five cases of goods stolen or damaged on official premises.

(4) Five miscellaneous payments were made amounting to £2,499.

H.- The excess was due to expenditure being more than expected.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts for services relating to pay-related Social Insurance Scheme	12,434,000	12,434,000
2. Receipts for printing services relating to An Post and the Department of the Environment	35,000	18,537
3. Moneys received for special attendance of officers	2,000,000	1,946,356
4. Fines, forfeitures, law costs recovered	1,650,000	2,000,324
5. Proceeds of customs sales	380,000	799,114
6. Recoupment of certain travel costs from the E.C.	70,000	153,662
7. Recoupment of salaries, <i>etc.</i> of officers on secondment	30,000	157,746
8. Payment received for collection of lighthouse dues	13,000	14,000
9. Bill of entry receipts	77,000	55,835
10. Receipts from sale of official cars	1,000	34,685
11. Statistical returns	5,000	3,426
12. Miscellaneous	204,000	447,643
	<u>£16,899,000</u>	<u>£18,065,328</u>

2. Some 1991 accounts were paid in 1992.

4. Receipts cannot be closely estimated.

5. Receipts vary with the quantity of seizures sold and the prices realised.

6. Receipts cannot be closely estimated.

7. The number of officers seconded was more than anticipated.

9. Receipts vary with demand.

10. Receipts realised were more than estimated.

11. Receipts vary with demand.

12. Receipts cannot be closely estimated.

EXTRA REMUNERATION

Thirty-three members of the Customs and Excise staff received allowances varying from £557 to £3,821 while engaged on investigation duty.

Three hundred and forty-one members of the Customs and Excise staff received night duty allowance, varying from £401 to £2,243.

Two hundred and fifteen members of Customs and Excise staff received shift allowance, varying from £406 to £1,922.

One hundred and eighty-nine Revenue Commissioners staff received amounts, varying from £400 to £3,469, for performance of extra duties, including attendance at meetings abroad.

Thirteen members of the industrial staff in the Stamping Branch received allowances, varying from £588 to £5,364, in respect of productivity, machine work, *etc.*

Vote 9

One thousand and twenty-five members of the Customs and Excise staff, six hundred and eleven members of the Taxes staff, nine hundred and seventy-nine members of the General Service staff and twenty-nine members of the Stamping Branch staff received amounts, varying from £400 to £13,200, in respect of overtime, allowances, and/or rewards for the detection of smuggling and other Revenue evasions, *etc.*

Sixty-three members of the Revenue Commissioners staff received allowances, varying from £486 to £2,672, for performing higher duties.

The total amount paid in respect of overtime was £5,090,283 and the total number of staff engaged on overtime was three thousand, four hundred and sixty-three.

NOTES

The cost of Revenue staff on loan to other Departments without recoupment was £50,479.

The account also includes *ex-gratia* payments as follows:-

- (1) £890 in respect of twenty-four cases of loss or damage to property while on official duty (E.109/41/41, E.313/87).
- (2) £10 in respect of a claim for medical expenses incurred following an accident on official duty (E.109/83/67).
- (3) £476 in respect of two claims for mobile allowances lost as a result of accidents on duty (E.109/83/67).
- (4) £85 in respect of damages to clothes (S.47/1/73).
- (5) £53 in respect of items missing from a vehicle in custody.
- (6) £1,250 in respect of loss of use of a vehicle.
- (7) £15 in respect of a parking fine incurred by an officer on duty (E.105/9/76).
- (8) £250 in respect of assistance given during a drug seizure.
- (9) £460 in respect of a compensation payment to an officer assaulted while on duty (E.109/63/89).
- (10) £32,460 in respect of payment of expenses to officers from provincial locations required to serve for a training period in Dublin prior to decentralisation (E.105/5/90).

C.MacDOMHNAILL
Accounting Officer
OFFICE OF THE REVENUE COMMISSIONERS
15th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachteaire Cuntas agus Ciste

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS
DURING THE YEAR ENDED 31st DECEMBER, 1991, WITHOUT REPAYMENT

<i>Number of Vote</i>	<i>Department/Office</i>	<i>Amount £</i>
7(Part)	Paymaster General	4,374
19	Justice	748
25	Environment	10,854
26	Education	41,101
36	Defence	1,140
38	Foreign Affairs	206
40	Social Welfare	183
41	Health	<u>4,463</u>
	TOTAL	<u>£63,069</u>

OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of Public Works and for services administered by that Office including the Stationery Office as part of the Government Supplies Agency.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances	14,633,000	14,010,690	622,310	-
A.2.- President's Household Staff: Wages and Allowances	105,000	104,827	173	-
A.3.- Consultancy Services	20,000	22,058	-	2,058
B.1.- Travelling and Incidental Expenses	1,475,000	1,451,753	23,247	-
B.2.- Office Machinery and Other Office Supplies	580,000	655,643	-	75,643
B.3.- Office Premises Expenses	580,000	594,975	-	14,975
C.- Postal and Telecommunications Services	750,000	1,026,231	-	276,231
D.- Purchase of Sites and Buildings	300,000	420,805	-	120,805
E.- New Works, Alterations and Additions	24,000,000	24,483,873	-	483,873
F.1.- Maintenance and Supplies	9,318,000	9,332,218	-	14,218
F.2.- Government Supplies Agency	1,533,000	1,559,810	-	26,810
F.3.- Rents, Rates, etc.	20,100,000	19,693,566	406,434	-
F.4.- Fuel, Electricity, Water, Cleaning Materials, etc.	266,000	338,757	-	72,757
G.- Parks	9,987,000	8,809,942	1,177,058	-
H.- Inland Waterways	4,901,000	5,404,412	-	503,412
I.- Wildlife Service	1,637,000	1,645,862	-	8,862
J.- National Monuments	7,085,000	7,380,598	-	295,598
K.- Miscellaneous Services at Visitor Centres	70,000	91,356	-	21,356
L.1.- Arterial Drainage - Surveys	259,000	335,494	-	76,494
L.2.- Arterial Drainage - Construction Works	3,800,000	4,125,907	-	325,907
L.3.- Arterial Drainage - Maintenance	3,400,000	4,046,267	-	646,267
M.- Purchase and Maintenance of Engineering Plant and Machinery and Stores	1,100,000	1,103,633	-	3,633
N.- Conservation Works (a)	2,370,000	1,366,459	1,003,541	-
GROSS TOTAL	£108,269,000	£108,005,136	£3,232,763	£2,968,899
			Surplus of Gross Estimate over expenditure	
			£263,864	
<i>Deduct:-</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid Realised	
O.- Appropriations in Aid	£8,700,000	£10,849,785	£2,149,785	
			Total Surplus to be Surrendered	
NET TOTAL	£99,569,000	£97,155,351	£2,413,649	

(a) Funded from the National Lottery

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Proceeds from the sale of certain properties to the value of £3,013,865 were paid over to the Exchequer in the year of account.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.- In addition to the amount expended under this subhead a sum of £1,021,344 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- A.2.- In addition to the amount expended under this subhead a sum of £68,250 was received from the Vote for Increases in Remuneration and Pensions (No. 44) and a sum of £8,750 was received from the Vote for Superannuation and Retired Allowances (No. 18).
- A.3.- Expenditure was greater than anticipated.
- B.2.- The excess is due to certain computer projects proceeding more quickly than expected.
- C.- The excess is due to the increased cost of telephone services through introduction of Value Added Tax charges and more widespread use of facsimile machines and of the facilities generally.
- D.- The excess is due to the purchase of a site to facilitate development of an extension to Store Street Garda Station.
- E.- Details of expenditure are at page 147.
- F.1.- In addition to the amount expended under this subhead a sum of £213,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44). The approximate value of stocks held at the Central Building Maintenance Workshops on 31st December, 1991 was £802,000.
- F.2.- In addition to the amount expended under this subhead a sum of £22,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44). The approximate value of stocks held by the Government Supplies Agency at 31st December, 1991 was as follows:

Paper	£1,029,000
Furniture, <i>etc.</i>	£465,000
Clothing Materials, <i>etc.</i>	£4,860,000

This statement does not include the value of publications in stock, nor paper held by contractors for printing and binding. Neither does it include the value of materials held by contractors for the manufacture of uniforms.

- F.3.- Details of expenditure, Department by Department, are at page 148.
- F.4.- The excess is due to the general increase in fuel charges and to increased use of Dublin Castle for State and commercial conferences.
- G.- The saving arose from the deferral of the Burren, Blasket and Kilkenny Castle projects and the delay in commencing the Boyne Valley Archaeological Park Visitor Centre. In addition to the amount expended under this subhead a sum of £150,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- H.- The excess arose because of urgent maintenance works to safeguard the fabric of the Canal system. In addition to the amount expended under this subhead a sum of £79,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- I.- In addition to the amount expended under this subhead a sum of £12,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- J.- In addition to the amount expended under this subhead a sum of £160,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- K.- The excess is due to an increase in the services provided at Visitor Centres.
- L.1.- The excess is due to additional analyses for surveys. In addition to the amount expended under this subhead engineering stores were supplied and services rendered by plant and machinery to the value of £48,000.
- L.2.- The excess is due partly to greater compensation payable and to employment on construction. In addition to the amount expended under this subhead there were Engineers' salaries and travelling expenses, engineering stores supplied and services rendered by plant and machinery to the following values:-

Vote 10

Catchment Drainage Scheme:

Boyle/Bonet	£405,850
Monaghan/Blackwater	£342,632

L.3.- The excess is due to employment costs on maintenance. In addition to the amount expended under this subhead a sum of £122,000 was received from the Vote for Remuneration and Pensions (No.44).

M.- In addition to the amount expended under this subhead a sum of £25,000 was received from the Vote for Increases in Remuneration and Pensions (No.44). The approximate value of stocks held at the Central Engineering Workshops at 31st December, 1991 amounted to £800,000.

N.- Certain projects did not proceed as soon as expected.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1.- Rents (including receipts from lettings of fishing rights, <i>etc.</i>)	1,100,000	1,276,086
2.- Miscellaneous Services at Visitor Centres	68,000	79,529
3.- Sales of Property	575,000	887,081
4.- Recoveries by Government Supplies Agency for services carried out on repayment basis	390,000	805,229
5.- Recoveries for services (other than those by Government Supplies Agency) carried out on repayment basis	4,795,000	5,134,733
6.- Fees, <i>etc.</i> , in connection with the operation of the Local Loans Fund	5,000	9,262
7.- Charges at Parks	526,000	550,209
8.- Charges at National Monuments	490,000	690,642
9.- Charges for use of Inland Waterways	60,000	32,342
10.- Miscellaneous, including sales of produce and surplus stores, hire of plant, <i>etc.</i>	<u>691,000</u>	<u>1,384,672</u>
TOTAL	<u>£8,700,000</u>	<u>£10,849,785</u>

1. Recoveries in respect of rents were higher than expected.
2. Sales were more buoyant than was forecasted.
3. Proceeds from the disposal of property were better than estimated.
4. Sales of Government Publications were more buoyant than expected.
5. Recoveries from other Departments for works carried out were higher than anticipated.
6. Receipts were higher than expected.
7. Visitor numbers at National Parks were slightly higher than forecast.
8. Receipts at National Monuments were in excess of the provision due to improved visitor numbers at sites.
9. Receipts from the Shannon Navigation were less than anticipated as increased charges which were envisaged did not come into operation.
10. A substantial compensation payment in respect of liquidated damages was recovered this year.

EXTRA REMUNERATION

One hundred and fifteen officers received overtime payments in excess of £400 with amounts varying between £401 and £5,271. Overtime was paid to one hundred and ninety-seven officers in all at a total cost of £181,095.

NOTES

1. This appropriation account includes expenditure of £38,288 in respect of staff on loan, without repayment, to other Departments.
2. A total of £336,121 was paid in respect of compensation and associated legal and miscellaneous costs in cases of personal injury claims by employees arising out of accidents at work. In addition, sums totalling £20,020 were lodged in court in one case (E.112/16/88, E.112/8/90, E.112/12/90, E.112/2/91, E.112/4/91, E.112/6/91, E.112/7/91).
3. Sums totalling £330,021 were paid in settlement of claims for personal injuries on State property. (S.102/34/80 and Department of Finance sanctions of 11/1/91, 8/8/91 (delegated) and 9/8/91).
4. Sums totalling £4,077 were expended in settlement of claims for loss of or damage to personal property arising from the activities of this office. (S.102/2/84, E.109/41/41 and Department of Finance delegated sanction of 8/8/91).
5. Payments totalling £14,299 in compensation and costs were made in eleven cases of accidents involving State and other vehicles (S.48/3/47, S.102/2/84, S.102/4/68).
6. A total of £2,050 was paid *ex-gratia* on foot of two claims for damage caused by arterial drainage works (S.59/1/68 and S.102/7/49).
7. One case of malicious damage gave rise to expenditure amounting to £46.
8. A presentation of a piece of crystal was made to a caretaker to mark 50 years service in regard to the Turoe Stone National Monument, Co. Galway. The expenditure of £140 involved was sanctioned by the Department of Finance (S.55/4/90).
9. An additional cost of £376 arose in a case where, on discovery by the lowest tenderer that because of a genuine error in his tender, the price on which the contract was based and awarded was too low, the contract was cancelled and awarded to the next lowest tenderer (S.9/4/58).
10. A Canon 120 facsimile machine valued at £638 was transferred free of charge to the Department of Defence (S.4/5/91).
11. Losses of stores to an estimated value of £4,340 were written off (S.102/37/82).
12. Losses by theft to an estimated value of £6,916 were written off (S.102/37/82 and Department of Finance sanction of 5/12/91).
13. Rents receivable amounting to £551 were written off or waived. (S.55/3/55).
14. Expenditure in the year of account on services provided on a repayment basis included £1,611,018 on Prison Projects, £237,756 on Harbour Centres and £18,755 on the Telecommunication Development Programme.
15. Expenditure of £777,969 was incurred by this Office on projects undertaken on a repayment basis funded by the Department of an Taoiseach, *ex* National Lottery.
16. Expenditure of £1,005,938 was incurred on behalf of the National Heritage Council on projects approved by it and on its own expenses. The expenditure was funded from the National Lottery via the Grant-in-Aid Account for the National Heritage Council - Vote 3.
17. Free copies of official publications valued at £1,924 were issued during the year (S.46/1/39).

JOHN F. MAHONY
Oifigeach Cuntasáíochta
 OIFIG na nOIBREACHA POIBLÍ
 30 Aibreán, 1992

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE
UNDERMENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST DECEMBER, 1991

Service	Balance at 1st January, 1991	Receipts, 1991	Payments, 1991	Balance at 31st December, 1991
Commissioners of Public Works in Ireland (Acceptance of Trusteeship) Act, 1978 - Barretstown Castle Trust	£12,343(Cr.)	£24,250	£32,609	£3,984(Cr.)
JOHN F. MAHONY Oifigeach Cuntasaíochta OIFIG na nOIBREACHA POIBLÍ 30 Aibreán, 1992				

PUBLIC SERVICE EARLY RETIREMENT SCHEME
Account of Receipts and Payments in the year ended 31st December, 1991

	£	£
Balance at 1st January 1991		20,081 (Dr.)
Receipts:		
From Department of Labour under the Redundancy Payments Act	15,838	
Rebate of Statutory redundancy	<u>12,129</u>	
		27,967
		<u>7,886 (Cr.)</u>
Payments:		<u>311</u>
Balance at 31st December, 1991		<u>£7,575(Cr.)</u>
JOHN F. MAHONY Oifigeach Cuntasaíochta OIFIG na nOIBREACHA POIBLÍ 30 Aibreán, 1992		

I have examined the above Accounts and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

E.- NEW WORKS, ALTERATIONS AND ADDITIONS

<i>Project</i>	<i>Vote</i>	<i>Expenditure</i>
	<i>£</i>	<i>£</i>
Refurbishment of former College of Science, Merrion Street	3,500,000	7,591,853
Garda Stations: Erection of new buildings and major improvement schemes	5,000,000	4,492,715
Templemore Garda Training College	5,100,000	4,572,516
Employment Exchanges: Erection of new buildings and major improvement schemes	2,000,000	1,232,519
Botanic Gardens: Curvilinear Range	500,000	219,993
Blocks 11-13, Dublin Castle	750,000	787,962
Revenue Computer Centre, St. John's Road, Dublin	1,000,000	603,842
Rewiring of Custom House, Dublin	250,000	264,120
Morgan Place Courtrooms, Dublin	100,000	296,724
Other Projects	<u>5,800,000</u>	<u>4,421,629</u>
TOTAL	<u>£24,000,000</u>	<u>£24,483,873</u>

SERVICES SUPPLIED TO OTHER DEPARTMENTS
F.3.- RENT, RATES, etc.

<i>Departments, etc.</i>	<i>Vote</i>	<i>Expenditure</i>
	£	£
Oireachtas	30,000	17,743
Taoiseach	835,000	971,113
Finance	1,000,000	813,586
Revenue	5,200,000	5,293,385
Office of Public Works	1,430,000	1,121,853
Ombudsman	70,000	74,113
Justice	3,165,000	3,143,437
Environment	750,000	869,365
Education	750,000	719,847
Marine	10,000	9,301
Gaeltacht	60,000	62,359
Agriculture and Food	800,000	837,566
Labour	350,000	673,773
Industry and Commerce	350,000	356,099
Tourism, Transport and Communications	450,000	351,035
Defence	600,000	421,799
Foreign Affairs	520,000	461,707
Social Welfare	3,395,000	3,210,939
Health	65,000	63,895
Energy and Forestry	<u>270,000</u>	<u>220,651</u>
TOTAL	<u>£20,100,000</u>	<u>£19,693,566</u>

STATE LABORATORY

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the State Laboratory.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.- Salaries, Wages and Allowances	1,100,000	1,132,454	-	32,454
B.1.- Travelling and Incidental Expenses	133,000	169,267	-	36,267
B.2.- Office Premises Expenses	96,000	113,618	-	17,618
C.- Postal and Telecommunications Services	29,000	24,745	4,255	-
D.- Apparatus and Chemical Equipment	508,000	429,570	78,430	-
E.- Research/Development Projects	22,000	24,163	-	2,163
GROSS TOTAL	£1,888,000	£1,893,817	£82,685	£88,502
			Excess of Expenditure over Gross Estimate	
			<u>£5,817</u>	
<i>Deduct:-</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
F.- Appropriations in Aid	£56,000	£67,981	<u>£11,981</u>	
			Net Surplus to be surrendered	
NET TOTAL	£1,832,000	£1,825,836	<u>£6,164</u>	

EXPLANATIONS OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A. - (1) Because of a miscalculation, a smaller draw was made on the Vote for Increases in Remuneration and Pensions (No.44) than circumstances warranted.
 (2) Necessary overtime not provided for in Estimate: £4,854
 (3) Temporary staff assigned to cover unavoidable staff vacancies: £600.
- B.1.- (1) Necessary replacement of the State Laboratory minibus: £12,700.
 (2) Library Subscriptions for 1993 were paid in advance in order to avoid surcharges: £12,600.
 (3) Additional necessary travel costs: £10,966, arising from increased participation in EC meetings concerning the harmonisation and technical legislation, *etc.*, in the run up to the Single European Market. This is reflected in increased Appropriations in Aid. In addition, Aer Lingus did away with the free night in a hotel for trips to Brussels, increasing the cost of overnight stays in Brussels.
- B.2.- The excess arose from the payment of 1990 arrears to Office of Public Works for essential building maintenance works.
- C.- Less was spent on post and telecommunications than had been originally anticipated.
- D.- Expenditure was deferred in Subhead D under administrative budget to cover necessary excesses on other subheads and part of PESP pay increases.
- E.- Laboratory equipment was purchased in 1991 which will be used and fully reimbursed over the full life of the project (to end-1993).

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts for various analyses, examinations, tests, etc.	18,000	18,858
2. Recoupment of certain travelling expenses	22,000	34,500
3. Recoupment from E.C. for Research/Development Project	<u>16,000</u>	<u>14,623</u>
	<u>£56,000</u>	<u>£67,981</u>

1. More arrears were gathered than had been anticipated.
2. The surplus arose because of increased expenditure on travel in 1991, together with vigorous pursuit of arrears due from E.C. Commission.
3. The deficiency occurred because of delays in recoupment of E.C. refunds.

EXTRA REMUNERATION

One officer received an allowance of £1,038 for duties as a delegate at meetings abroad. Seven officers received sums in respect of overtime. Two of these received amounts of £2,765 and £2,318. The total amount paid in respect of overtime was £6,164. The total number of officers who received extra remuneration was nineteen.

NOTES

Four officers received *ex-gratia* payments of £10, £23, £30 and £42 in respect of damage to personal clothing in the course of official duties (E.109/41/41).

An amount of £31,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).

S.P.CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
30th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
Secret Service	£170,000	£142,966	£27,034	-
Surplus to be surrendered			<u>£27,034</u>	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

S.P. CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
22nd April, 1992

I certify that the amount shown in the Account to have been expended is supported by certificates from the responsible Ministers.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

OFFICE OF THE ATTORNEY GENERAL

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Attorney General, including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.- Salaries, Wages and Allowances	3,529,000	3,546,421	-	17,421
B.1.- Travelling and Incidental Expenses	165,000	213,131	-	48,131
B.2.- Office Machinery and other Office Supplies	101,000	126,032	-	25,032
B.3.- Office Premises Expenses	37,000	78,840	-	41,840
C.- Postal and Telecommunications Services	105,000	132,002	-	27,002
D.- Fees to Counsel	700,000	1,092,045	-	392,045
E.- General Law Expenses	1,160,000	488,925	671,075	-
F.- Defence of Public Servants	5,000	-	5,000	-
G.- Law Reform Commission (Grant-in-Aid)	409,000	409,000	-	-
GROSS TOTAL	£6,211,000	£6,086,396	£676,075	£551,471
			Surplus of Gross Estimate over Expenditure	
			£124,604	
<i>Deduct:-</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
H.- Appropriations in Aid	£67,000	£118,918	£51,918	
			Total Surplus to be surrendered	
NET TOTAL	£6,144,000	£5,967,478	£176,522	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.- In addition to the amount expended under this subhead, a sum of £187,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- B.1.- The excess on this subhead was due to unforeseen increases in incidental office expenses of both Chief State Solicitor and Attorney General.
- B.2.- Expenditure on this subhead was greater than anticipated. Both offices were in the process of installing P.C. Networks which added to costs. The commencement of flexitime in C.S.S.O. incurred set-up costs of around £9,000 alone.
- B.3.- The excess on this subhead was largely due to C.S.S.O. being charged £27,000 by the O.P.W. for all maintenance work carried out (which was not heretofore the case). Additional costs were also incurred in furnishing extra accommodation provided for the C.S.S.O. and the Attorney General's Office.
- C.- The expenditure under both of these headings was greater than anticipated.
- D.- The amount required for this subhead cannot be accurately gauged and was in fact greater than anticipated. The volume of expenditure reflects a high throughput of cases through the Courts and the volume of litigation against the State generally.
- E.- The saving on this subhead arises from the fact that the number of bills of costs furnished by solicitors to the Chief State Solicitor for payment in the course of the year was less than anticipated.
- F.- The estimate for this subhead, which is always a nominal figure of £5,000, must of necessity be conjectural.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
Costs and Fees received by the Chief State Solicitor, <i>etc.</i>	£67,000	£118,918

The largest single item of Appropriations in Aid is recovered legal costs and it is not possible to state accurately what amount can be collected. In the year under review the amount recovered was greater than anticipated.

EXTRA REMUNERATION

Two officers received £740 and £1,105 for duties as delegates at meetings abroad. Seventeen Officers received sums ranging from £429 to £657 in respect of Machine Allowance. Six officers received sums varying from £484 to £4,909 for performance of higher duties.

Twenty-four officers received sums ranging from £427 to £5,913 in respect of overtime. Overtime was paid to thirty-seven officers in all at a total cost of £33,250. The total number of officers who received extra remuneration was sixty-four.

MATTHEW RUSSELL,
Accounting Officer.
OFFICE OF THE ATTORNEY GENERAL,
4th May, 1992.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Director of Public Prosecutions.

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less Than Granted	More Than Granted
		£	£	£	£
A.- Salaries, Wages and Allowances		417,000	416,356	644	-
B.1.- Travelling and Incidental Expenses					
<i>Original</i>	<i>£63,000</i>				
<i>Less Supplementary</i>	<i>5,000</i>	58,000	70,564	-	12,564
B.2.- Office Premises Expenses					
<i>Original</i>	<i>£28,000</i>				
<i>Less Supplementary</i>	<i>16,000</i>	12,000	18,171	-	6,171
C.- Postal and Telecommunications Services		20,000	20,200	-	200
D.- Fees to Counsel					
<i>Original</i>	<i>£1,140,000</i>				
<i>Supplementary</i>	<i>224,000</i>	1,364,000	1,282,503	81,497	-
E.- General Law Expenses					
<i>Original</i>	<i>£123,000</i>				
<i>Supplementary</i>	<i>154,000</i>	277,000	272,720	4,280	-
F.- State Pathology		75,000	88,595	-	13,595
GROSS TOTAL					
<i>Original</i>	<i>£1,866,000</i>				
<i>Supplementary</i>	<i>357,000</i>	£2,223,000	£2,169,109	£86,421	£32,530
				Surplus of Gross Estimate over Expenditure	
				<u>£53,891</u>	
Deduct:-		<u>Estimated</u>	<u>Realised</u>	Deficiency in Appropriations in Aid realised	
G.- Appropriations in Aid		£21,000	£19,296	<u>£1,704</u>	
NET TOTAL				Net Surplus to be surrendered	
<i>Original</i>	<i>£1,845,000</i>				
<i>Supplementary</i>	<i>357,000</i>	£2,202,000	£2,149,813	<u>£52,187</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.- In addition to the amount expended under this subhead, a sum of £24,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- B.1.- The excess arose due to (i) the purchase of office equipment not anticipated and (ii) expenditure on the purchase of essential legal texts and publications being greater than anticipated.
- B.2.- The excess arose due to the cost of general maintenance and service charges previously borne on the Vote of the Office of Public Works.
- D.- The saving was as a result of the level of activity in the last quarter of the year being less than anticipated.
- F.- The excess arose due to (i) a revision of the fee payable to the State Pathologist based on general and special increases awarded to senior civil servants and (ii) the additional cost of travelling expenses not submitted in 1990 due to pressure of work.
- G.- Receipts from Local Authorities in respect of Post-Mortems were less than anticipated.

EXTRA REMUNERATION

A total of £5,483 was paid in respect of overtime to eight officers, four of whom received amounts ranging from £893 to £1,794. Two officers received £4,059 and £7,121 respectively for the performance of higher duties. One officer received £1,660 as Private Secretary to the Director.

The total number of officers who received extra remuneration was fifteen.

MICHAEL LIDDY,
Accounting Officer.
OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS,
30 th April, 1992.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

VALUATION AND ORDNANCE SURVEY

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Valuation Office, the Ordnance Survey and certain minor services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances	7,100,000	7,408,698	-	308,698
A.2.- Consultancy Services	1,000	-	1,000	-
B.1.- Travelling and Incidental Expenses	1,455,000	1,413,285	41,715	-
B.2.- Office Machinery and other Office Supplies	273,000	127,138	145,862	-
B.3.- Office Premises Expenses	362,000	319,913	42,087	-
C.- Postal and Telecommunications Services	175,000	152,968	22,032	-
D.- Stores and Equipment	2,600,000	2,464,486	135,514	-
E.- Valuation Tribunal	150,000	83,493	66,507	-
F.- Fees to Counsel and Other Legal Expenses	150,000	36,002	113,998	-
GROSS TOTAL	£12,266,000	£12,005,983	£568,715	£308,698
			Surplus of Gross Estimate over expenditure	
			£260,017	
<i>Deduct:-</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid Realised	
G.- Appropriations in Aid	3,000,000	3,189,046	£189,046	
			Total Surplus to be Surrendered	
NET TOTAL	£9,266,000	£8,816,937	£449,063	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.- In addition to the amount expended under this subhead, a sum of £299,400, received from the Vote for Increases in Remuneration and Pensions (No.44), was spent on salaries, wages and allowances.
- A.2.- Token provision only was made in this subhead.
- B.2.- The saving arose because the data capture part of the computerisation project did not proceed at the expected pace.
- B.3.- Part of the rewiring of the building at 6 Ely Place did not proceed because of possible relocation plans.
- C.- The saving resulted from some bills being less than expected.
- D.- The saving arose because the planned map storage system was not considered suitable.
- E.- The saving arose because the level of activity was less than expected.
- F.- As this was the first year of these expenses, estimation of cost was difficult.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
VALUATION OFFICE		
1. Valuation Tribunal Appeal Fees	25,000	9,550
2. Valuation Certificate fees (23 Vict., C.4 (Sec. 9))	25,000	42,509
3. Valuation Revision fees	345,000	346,072
4. Fees for appeals to the Commissioner	95,000	94,935
5. Miscellaneous	15,000	14,050
ORDNANCE SURVEY		
6. Sales of maps	1,360,000	1,097,132
7. Royalty fees	650,000	858,545
8. Fees for contract mapping	460,000	714,808
9. Miscellaneous	<u>25,000</u>	<u>11,445</u>
TOTAL	<u>£3,000,000</u>	<u>£3,189,046</u>

- 1. The volume of activity was less than expected.
- 2. A number of outstanding backdated certified extracts were dealt with during the year resulting in increased receipts.
- 6. Map sales were not as buoyant as estimated.
- 7. There was an unexpected increase in royalty receipts.
- 8. Efforts were made to undertake additional contract work during the year.
- 9. By its nature this does not lend itself to accurate estimation.

EXTRA REMUNERATION

One hundred and fifty-five people earned a total of £337,056 in overtime payments in amounts ranging from £3 to £7,319. One hundred and sixteen staff members earned over £400.

JAMES ROGERS
Accounting Officer
VALUATION AND ORDNANCE SURVEY
29th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

APPENDIX
Value of Maps presented under copyright during 1991

<i>Library</i>	<i>Value £</i>
British Library	1,251
Dublin City University	1,251
Ministry of Defence, United Kingdom	1,251
National Library of Ireland	1,251
St. Patrick's College	1,251
Trinity College, Dublin	1,251
University College, Cork	1,251
University College, Dublin	1,251
University College, Galway	1,251
University of Limerick	<u>1,255</u>
TOTAL	£12,514

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances				
Original	£1,290,000			
Supplementary	<u>30,000</u>	1,320,000	1,510,667	-
				190,667
A.2.- Examiners, etc.	179,000	129,994	49,006	-
B.1.- Travelling and Incidental Expenses				
Original	£176,000			
Supplementary	<u>18,000</u>	194,000	177,689	16,311
				-
B.2.- Office Machinery and Other Office Supplies	279,000	293,153	-	14,153
B.3.- Office Premises Expenses	116,000	79,949	36,051	-
C.- Postal and Telecommunications Services				
Original	£110,000			
Supplementary	<u>10,000</u>	120,000	121,338	-
				1,338
D.- Examinations				
Original	£665,000			
Supplementary	<u>42,000</u>	707,000	453,399	253,601
				-
GROSS TOTAL				
Original	£2,815,000			
Supplementary	<u>100,000</u>	£2,915,000	£2,766,189	£354,969
				£206,158
				Surplus of Gross Estimate over Expenditure
				<u>£148,811</u>
Deduct:-	Estimated	Realised		Surplus of Appropriations in Aid realised
E.- Appropriations in Aid	£675,000	£685,259		<u>£10,259</u>
				Total Surplus to be surrendered
NET TOTAL				
Original	£2,140,000			
Supplementary	<u>100,000</u>	£2,240,000	£2,080,930	<u>£159,070</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.- Excess expenditure arose due to additional staffing costs associated with the effects of the PESp and the requirement on the Commission to pay the salary and backpay of an officer who had been retired on health grounds but was re-employed following a High Court judgement in his favour.
- A.2.- The saving resulted from a reduction in the interview and examination programme following lower than anticipated staffing needs in the Civil Service, Local Authorities and Health Boards.
- B.1.- The saving resulted from a reduction in the interview and examination programme following lower than anticipated staffing needs in the Civil Service, Local Authorities and Health Boards.

Vote 16

- B.2.- Additional expenditure was incurred in respect of the purchase of additional computer equipment associated with the introduction of a new computerised Recruitment Management System.
- B.3.- The saving resulted from the deferral of work required under the Health and Safety Report pending the completion of major construction work commissioned by the Revenue Commissioners elsewhere in the building.
- D.- The saving resulted from lower than anticipated staffing needs in the Civil Service, Local Authorities and Health Boards.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from County and County Borough Councils, Harbour Authorities (No.39 of 1926 (Sec.12) and No.9 of 1946 (Sec.38)	675,000	685,229
2. Miscellaneous	<u>Nil</u>	<u>30</u>
	<u>£675,000</u>	<u>£685,259</u>

EXTRA REMUNERATION

Fifteen officers received allowances for performance of higher duties. Sixty-four officers received sums in respect of overtime. Twenty-two of these received amounts varying from £419 to £4,308. The total amount paid in respect of overtime was £37,282.

The total number of officers who received extra remuneration was seventy-six.

NOTE

An *ex-gratia* payment of £24 was made to one applicant for the position of Higher Executive Officer, in respect of damage to personal attire while attending the Civil Service Commission for interview.

BRENDAN LANNON,
Accounting Officer.
CIVIL SERVICE COMMISSION,
29th April, 1992.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL,
Ard-Reachtuair Cuntas agus Ciste.

OFFICE OF THE OMBUDSMAN

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Ombudsman.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.- Salaries, Wages and Allowances	681,000	672,898	8,102	-
B.1.- Travelling and Incidental Expenses	62,000	70,090	-	8,090
B.2.- Office Machinery and other Office Supplies	52,000	34,612	17,388	-
B.3.- Office Premises Expenses	22,000	20,552	1,448	-
C.- Postal and Telecommunications Services	39,000	33,654	5,346	-
D.- Consultancy and Legal Fees	20,000	7,216	12,784	-
TOTAL	£876,000	£839,022	£45,068	£8,090
Surplus to be surrendered			<u>£36,978</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.- In addition to the amount expended under this subhead, a sum of £20,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- B.1.- The excess was due to additional training and advertising and an increase in the contract cleaning rates.
- B.2.- The saving was due to the postponement of computer equipment purchases pending approval of Office Information Technology Plan.
- B.3.- The saving was due to bills for maintenance carried out by the Office of Public Works in the later months of 1991 not being received in time for payment.
- C.- The saving was due to bills not being received in time for payment.
- D.- The saving was due to lower than anticipated legal costs.

EXTRA REMUNERATION

Twelve officers in all received sums in respect of overtime. Three of these received amounts ranging from £526 to £5,996. The total amount paid in respect of overtime was £8,332. Two officers received £949 and £1,627 for performance of higher duties. One officer received £855 in respect of special duties.

The total number of officers who received extra remuneration was seventeen.

F. GOODMAN,
Accounting Officer.
OFFICE OF THE OMBUDSMAN,
22nd April, 1992.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL,
Ard-Reachtaire Cuntas agus Ciste.

SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for pensions, superannuation, occupational injuries, and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and the Superannuation and Pensions Act, 1976, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; miscellaneous payments, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.- Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances	53,250,000	53,360,631	-	110,631
B.- Payments under the Contributory Pensions Schemes for Spouses and Children of Civil Servants, members of the Judiciary and Court Officers	8,500,000	8,849,901	-	349,901
C.- <i>Ex-gratia</i> Pensions for Widows and Children of Civil Servants, members of the Judiciary and Court Officers	3,500,000	3,307,870	192,130	-
D.- Additional allowances and gratuities in respect of established officers and payments in respect of transferred service	6,910,000	6,277,858	632,142	-
E.- Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	17,000	3,185	13,815	-
F.- Pensions, Allowances and Gratuities in respect of unestablished officers and their spouses and children and other persons and payments in respect of transferred service	8,000,000	7,894,203	105,797	-
G.- Injury Grants and Medical Fees	70,000	70,230	-	230
H.- Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	18,000	19,844	-	1,844
GROSS TOTAL	£80,265,000	£79,783,722	£943,884	£462,606
			Surplus of Gross Estimate over Expenditure	
			£481,278	
Deduct:-	Estimated	Realised	Surplus of Appropriations in Aid realised	
I.- Appropriations in Aid	£10,100,000	£11,037,724	£937,724	
			Total Surplus to be surrendered	
NET TOTAL	£70,165,000	£68,745,998	£1,419,002	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.- In addition to the amount expended under this subhead, a sum of £2,000,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- B.- The increase in the number of beneficiaries was slightly greater than expected. In addition to the amount expended under this subhead, a sum of £500,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- C.- The reduction during 1991 in the number of widows in receipt of *ex-gratia* pensions was greater than expected. In addition to the amount expended under this subhead, a sum of £300,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- D.- Fluctuations from year to year in the numbers who retire between 60 and 65 or on ill health grounds or who die in service make it difficult to predict accurately the cost of lump sums and death gratuities. In addition to the amount expended under this subhead, a sum of £1,250,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- E.- The expenditure provision under this subhead was overestimated.
- F.- In addition to the amount expended under this subhead, a sum of £500,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- H.- Contrary to the normal trend, there were no deaths during 1991. The number of recipients under this subhead is very small and, as a result, a variation in the expected number has a disproportionate impact on expenditure.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements and pensions (Subhead E).	13,000	8,411
2. Receipts from the Social Insurance Fund for pension liability of staff (No.11 of 1952 (Section 40)).	5,027,000	4,960,000
3. Receipts in respect of pension liability of staff on loan, <i>etc.</i>	78,000	53,961
4. Contributions to Spouses' and Children's Pensions Schemes for Civil Servants and others.	4,626,000	5,341,601
5. Repayment of Gratuities, <i>etc.</i>	23,000	4,596
6. Purchase of Notional Service.	240,000	612,727
7. Miscellaneous	<u>93,000</u>	<u>56,428</u>
	<u>£10,100,000</u>	<u>£11,037,724</u>

1. This recoupment was less than expected.
3. The number of staff on loan can vary unpredictably from year to year. Therefore it is difficult to estimate receipts accurately.
4. The pay increase with effect from 1st January, 1991, and the grade increase with effect from 1st May, 1991, gave rise to increased contributions under this subhead.
5. It is not possible to forecast accurately the number or value of gratuities which are repaid.
6. A revised scheme - with higher contribution rates - for the purchase of notional service was introduced with effect from 1st February, 1990. Sufficient time has not yet elapsed to enable clear trends in the demand for the scheme to be accurately predicted.
7. The level of refunds from the organisations operating the Transfer of Service Scheme and the miscellaneous small receipts arising under this subhead are generally difficult to predict.

EXTRA REMUNERATION

Seventy pensioners received from public funds sums ranging from £427 to £40,782 as remuneration for services rendered.

The total number of pensioners who received extra remuneration was eighty-six.

S.P. CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
29th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Justice, and of certain other services administered by that Office, and for payment of a grant and grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances	8,278,000	7,519,048	758,952	-
A.2.- Consultancy Services	26,000	8,456	17,544	-
B.1.- Travelling and Incidental Expenses	854,000	1,004,150	-	150,150
B.2.- Office Machinery and Other Office Supplies	454,000	548,470	-	94,470
B.3.- Office Premises Expenses	563,000	398,558	164,442	-
C.- Postal and Telecommunications Services	664,000	685,399	-	21,399
D.- Payments to the Incorporated Council of Law Reporting for Ireland	43,000	32,000	11,000	-
E.- Commissions and Special Inquiries	24,000	13,985	10,015	-
F.1.- Legal Aid - Criminal	2,950,000	3,152,940	-	202,940
F.2.- Legal Aid Board (Grant-in-Aid)	2,483,000	2,357,000	126,000	-
G.1.- Compensation for Personal Injuries Criminally Inflicted	1,000,000	1,572,205	-	572,205
G.2.- The Irish Association for Victim Support	8,000	12,000	-	4,000
H.- Garda Complaints Board	320,000	284,130	35,870	-
I.- Conciliation Service	105,000	119,243	-	14,243
J.- Office of the Data Protection Commissioner	208,000	209,929	-	1,929
GROSS TOTAL	£17,980,000	£17,917,513	£1,123,823	£1,061,336
			Surplus of Gross Estimate over expenditure	
			£62,487	
<i>Deduct:-</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid Realised	
K.- Appropriations in Aid	£880,000	£932,739	£52,739	
			Total Surplus to be Surrendered	
NET TOTAL	£17,100,000	£16,984,774	£115,226	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	<u>Estimated</u>	<u>Realised</u>
Fees (cash) for Nationality and Citizenship Certificates (No. 26 of 1956)	£85,000	£51,518

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

Subheads A to D are covered by an administrative budget agreement. The overall saving in these subheads is due mainly to the delay in filling of vacancies.

- A.1.- In addition to the amount expended under this subhead a sum of £200,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- A.2.- The saving arose because expenditure on consultancy services was less than anticipated.
- B.2.- The excess arose mainly because expenditure on computer and other office equipment was greater than anticipated.
- B.3.- The saving arose because expenditure on office maintenance was less than anticipated.
- D.- The saving arose because the Council did not take up the amount allocated for assistance towards the publication of legal text books.
- E.- The saving arose because fees paid to members of the Criminal Injuries Compensation Tribunal were less than anticipated.
- F.1.- It is difficult to estimate accurately expenditure under this subhead. It depends on the number of cases in which legal aid is granted by the Courts and upon other factors which are largely outside the control of the Department.
- F.2.- The saving arose because as part of a general review of expenditure the Government decided that expenditure should be reduced on the initial allocation.
- G.1.- The excess was due to other money which became available because of savings on other subheads being utilised for payment in cases which had been finalised.
- G.2.- The excess was due to payment of an increased grant under this subhead.
- H.- The saving arose mainly because disciplinary tribunal activity and salary costs were less than anticipated. In addition to the amount expended under this subhead, a sum of £11,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- I.- The excess arose because of the unanticipated expenditure on travel, the increase in fees granted to Mediators, and the higher level of demands made on the service.
- J.- In addition to the amount expended under this subhead, a sum of £9,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Film Censorship Fees (Cash).	250,000	292,518
2. Recoupment of salaries, <i>etc.</i> of officers on secondment	450,000	414,708
3. Data Protection Fees	160,000	153,900
4. Miscellaneous receipts	<u>20,000</u>	<u>71,613</u>
TOTAL	<u>£880,000</u>	<u>£932,739</u>

- 1. The surplus arose because receipts in respect of film censorship fees and video fees were greater than anticipated.
- 2. The deficiency arose because receipts in respect of staff on secondment were less than anticipated as a result of a delay in recruitment of staff.
- 4. Receipts under this heading were greater than anticipated.

EXTRA REMUNERATION

Two officers received fees totalling £1,305 as members of the Legal Aid Board.

One hundred and twenty-seven officers received overtime payments in excess of £400 with amounts paid varying between £402 and £7,603. Overtime was paid to one hundred and ninety-nine officers in all at a total cost of £188,284.

NOTES

Ex-gratia payments of £30 and £38 were made to two officers in respect of damage to and theft of personal property (E.109/41/41).

Ex-gratia payments totalling £2,868 were made to fifteen solicitors and three counsel whose assignments on a number of criminal cases were technically outside the scope of the Criminal Legal Aid Scheme 1965-1982 (S.13/8/80, S.13/9/80).

A sum of £121 was written off in respect of cash received for firearms certificates. The money was mislaid in the post between Dublin and Finance Division in Killamey (S.13/7/63).

An *ex-gratia* payment of £97 was made to one officer in respect of Private Secretary duties (S.25/2/92).

Following consultation with the Attorney General's office, two sets of brief fees were paid at an additional cost of £263 in a legal aid criminal case which was transferred to Dublin Circuit Court from a provincial location at the request of the State.

**TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL ENQUIRIES ON ACCOUNT OF WHICH
PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1991**

<i>Commission or Special Enquiry</i>	<i>Year of Appointment</i>	<i>Total Expenditure to 31/12/1991</i>
Criminal Injuries Compensation Tribunal	1974	£241,864
Committee for Fund Raising for Charities	1989	£7,519

J. BROSNAN
Accounting Officer
DEPARTMENT OF JUSTICE
28th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

GARDA SÍOCHÁNA

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses expenses; and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances	240,452,000	238,999,356	1,452,644	-
A.2.- Consultancy Services	100,000	5,458	94,542	-
B.1.- Travelling and Incidental Expenses	10,936,000	13,990,545	-	3,054,545
B.2.- Office Machinery and Other Office Supplies	1,972,000	1,978,238	-	6,238
B.3.- Maintenance of Garda Premises	1,580,000	2,355,066	-	775,066
C.- Postal and Telecommunications Services	5,392,000	5,354,499	37,501	-
D.- Clothing and Accessories	2,500,000	2,924,421	-	424,421
E.- Station Services	4,300,000	4,833,265	-	533,265
F.- St. Paul's Garda Medical Aid Society (Grant-in-Aid)	28,000	26,948	1,052	-
G.- Transport	7,755,000	8,285,825	-	530,825
H.- Radio and Other Equipment	3,574,000	2,987,752	586,248	-
I.- Aircraft	1,000	-	1,000	-
J.- Superannuation, etc.	45,600,000	42,120,101	3,479,899	-
K.- Witnesses' Expenses	316,000	293,639	22,361	-
GROSS TOTAL	£324,506,000	£324,155,113	£5,675,247	£5,324,360
			Surplus of Gross Estimate over expenditure	
			£350,887	
Deduct:-	Estimated	Realised	Surplus of Appropriations in Aid Realised	
L.- Appropriations in Aid	£8,364,000	£8,686,543	£322,543	
			Total Surplus to be Surrendered	
NET TOTAL	£316,142,000	£315,468,570	£673,430	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.- In addition to the amount expended under this subhead, a sum of £8,873,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- A.2.- The saving arose because planning on various Garda computerisation projects did not reach a stage where a consultancy input was required.
- B.1.- The excess arose mainly because of increased home travel costs and an increase in compensation payments awarded by the High Court.

- B.3.- The excess arose because expenditure on emergency maintenance works to Garda buildings was higher than anticipated.
- D.- The excess arose due to the once-off costs involved in the initial introduction of new pullovers and all-weather suits for members of the Garda, Sergeant and Inspector ranks.
- E.- The excess was due to expenditure on cleaning, medical expenses and furniture being higher than anticipated.
- G.- The excess was mainly due to the necessity to purchase extra vehicles and accessories. In addition expenditure on maintenance and running costs was greater than anticipated.
- H.- The saving arose because expenditure on radio equipment was less than anticipated.
- I.- The amount granted was a token provision.
- J.- The saving arose mainly because the number of retirements was less than anticipated. In addition to the amount expended under this subhead a sum of £1,538,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- K.- Expenditure under this subhead is difficult to estimate accurately. It depends on the volume of court cases heard, the number of witnesses called, and the level of expenses claimed.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Contributions to the Garda Síochána Spouses' and Children's Pension Scheme	3,154,000	3,219,212
2. Contributions to the Garda Síochána Pensions Scheme	3,063,000	3,269,382
3. Miscellaneous Receipts	<u>2,147,000</u>	<u>2,197,949</u>
TOTAL	<u>£8,364,000</u>	<u>£8,686,543</u>

2. The receipts under this heading were greater than anticipated.

3. Miscellaneous receipts comprise the following:-

	£
Repayment of advances under Subhead B.1	30,353
Payment for services rendered by the Gardaí	378,115
Recovery in respect of damage to official vehicles and other Garda property	68,808
Proceeds of sales of used vehicles, old stores and forfeited and unclaimed property	806,869
Fees for accident and malicious damage reports	373,220
Centage charge to Insurance Companies for collection of insurance premiums	53,276
Recovery of witnesses' expenses	27,053
Contributions for quarters	198,951
Taxi Licence fees	183,564
Unclassified items	<u>77,740</u>
	<u>£2,197,949</u>

STATEMENT OF LOSSES (GARDA VEHICLES, ETC.)

In fifty-four accidents involving Garda Síochána vehicles, damage and other costs amounting to £62,492 was attributable to Garda personnel (S.13/18/56).

In two hundred and eighteen accidents involving Garda Síochána vehicles, damage and other costs amounting to £182,818 was not attributable to Garda personnel. In seventeen cases compensation totalling £4,751 was recovered (S.13/18/56 and S.16/1/67).

In fifty-eight accidents involving Garda Síochána vehicles, damage and other costs amounting to £71,054 was partly attributable to Garda personnel. In one case compensation totalling £29 was recovered (S.13/18/56 and S.16/1/67).

In ten accidents involving Garda Síochána vehicles, damage and other costs amounting to £8,379 was charged where responsibility has yet to be assigned (S.13/18/56 and S.16/1/67).

In two hundred and eighty-six cases involving damage amounting to £115,701 to Garda Síochána vehicles, the Garda authorities had determined that the damage was maliciously caused. In twenty cases compensation totalling £4,404 was recovered (S.200/9/45).

EXTRA REMUNERATION

Five thousand, nine hundred and twenty-one members of the Garda Síochána and twenty four civilian employees received overtime payments in excess of £400, with amounts paid varying between £400 and £21,264. Overtime was paid to a total of nine thousand, four hundred and forty-four persons in all at a total cost of £12,521,576.

NOTES

An *ex-gratia* payment of £324 was paid to a Garda as compensation, in respect of malicious damage to his private car (S.13/8/78).

Ex-gratia payments of £281 and £264 in respect of legal expenses were made to two Gardaí where legal action was taken against them arising from actions taken by them in the performance of their duties (E.122/6/86).

Sums of £703 and £482 were written off in respect of the cost of repairs to Garda vehicles (S.13/7/63).

Sums of £79 and £72 were written off in respect of the overpayment of pension to two former cleaners (P.25/97/80).

A sum of £5,868 was written off in seven traffic accident cases. The amounts ranged between £78 and £1,944 (S.13/7/63).

Sums of £11,892, £24,796 and £13,312 were charged to Subhead C in respect of postal and telecommunication services availed of by the Association of Garda Sergeants and Inspectors, the Garda Representative Association and the Garda Medical Aid Society, respectively (S.13/6/84).

A sum of £5,710 was charged to Subhead B.3 in respect of accommodation costs of the Association of Garda Sergeants and Inspectors (S.14/1/72).

£54,076 was received in respect of fees (Revenue Stamps) for the use of vehicle plates under the Road Traffic Acts.

Compensation and legal costs totalling £676,508 and ranging from £46 to £157,075 was paid in one hundred and twelve cases in respect of claims for personal injuries resulting from accidents involving Garda vehicles (S.16/1/67, S.13/18/56).

Payments totalling £237,541 and ranging from £150 to £110,000 were made in twenty-one instances where civil actions were taken against the State arising from actions taken by Gardaí in the performance of their duties (S.13/18/56, S.13/14/76, S.13/8/78).

Payments totalling £198,772 and ranging from £699 to £62,000 were made in respect of claims arising out of injuries received by eleven Gardaí and one trainee Garda while on duty (S.13/18/56, S.13/14/76).

Payments totalling £177,967 and ranging from £9,689 to £67,829 were made to five civilians in respect of injuries received as a result of accidents on Garda premises (S.13/14/76, S.13/18/56).

Garda transport was made available to Prisons personnel to convey prisoners to Court, *etc.*, without charge.

Assistance was rendered to the Garda Síochána by the Defence Forces in the disposal of explosive materials, without payment (S.4/17/63).

Air Corps helicopters were availed of by Garda personnel during 1991 without payment.

A sum of £39,026 was charged to Subhead A in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Association of Garda Sergeants and Inspectors (E.145/6/80).

A sum of £35,155 was charged to Subhead A in respect of the remuneration of members of the Garda Síochána on special leave with pay and working with the Garda Representative Association (E.145/6/80).

A sum of £18,333 was charged to Subhead A in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Medical Aid Society (S.13/34/30).

A sum of £18,336 was charged to Subhead A in respect of the remuneration of a member of the Garda Síochána assigned to the Garda Síochána Benevolent Society (S.13/34/80).

GARDA SÍOCHÁNA REWARD FUND 1991

The following statement shows the total receipts proper to the Fund for the year 1991, the amount of payments in that period and the balance of the Fund at 31st December, 1991.

	£
Balance brought forward on 1st January, 1991	35,312
Receipts for year ended 31st December, 1991	12,826
	<u>48,138</u>
Payments for year ended 31st December, 1991	3,359
Balance on 31st December, 1991	<u>£44,779</u>

The receipts into the Fund for the year amounted to £12,826 as shown hereunder:-

	£
Receipts from disciplinary measures	5,811
Revenue Rewards	5,028
Fishery Rewards	1,987
	<u>£12,826</u>

J. BROSANAN
Accounting Officer
DEPARTMENT OF JUSTICE
28th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

PRISONS

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Prison Service, probation and welfare staff and other expenses in connection with prisons, including centres of detention for juveniles; for probation and welfare services; and for payment of a grant-in-aid.

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less Than Granted	More Than Granted
		£	£	£	£
A.- Salaries, Wages and Allowances					
	<i>Original</i>	<i>£53,500,000</i>			
	<i>Supplementary</i>	<i>2,200,000</i>			
		55,700,000	55,230,291	469,709	-
B.1.- Travelling and Incidental Expenses		2,336,000	2,382,530	-	46,530
B.2.- Office Machinery and Other Office Supplies		451,000	397,778	53,222	-
C.- Postal and Telecommunications Services					
	<i>Original</i>	<i>£392,000</i>			
	<i>Supplementary</i>	<i>82,000</i>			
		474,000	476,821	-	2,821
D.- Buildings and Equipment					
	<i>Original</i>	<i>£8,239,000</i>			
	<i>Supplementary</i>	<i>746,000</i>			
		8,985,000	9,098,628	-	113,628
E.- Prison Services, etc.		7,407,000	7,474,722	-	67,722
F.- Manufacturing Department and Farm					
	<i>Original</i>	<i>£500,000</i>			
	<i>Less Supplementary</i>	<i>100,000</i>			
		400,000	398,239	1,761	-
G.1.- Probation and Welfare Services - Salaries, Wages and Allowances					
	<i>Original</i>	<i>£4,154,000</i>			
	<i>Less Supplementary</i>	<i>238,000</i>			
		3,916,000	4,060,871	-	144,871
G.2.- Probation and Welfare Services - Operating Expenses					
	<i>Original</i>	<i>£652,000</i>			
	<i>Supplementary</i>	<i>130,000</i>			
		782,000	820,141	-	38,141
G.3.- Probation and Welfare Services - Services to Offenders					
	<i>Original</i>	<i>£2,395,000</i>			
	<i>Less Supplementary</i>	<i>474,000</i>			
		1,921,000	1,766,953	154,047	-
H.- Community Service Orders Scheme		340,000	336,711	3,289	-
I.- Educational Services		325,000	448,657	-	123,657
J.- Prison Officers Medical Aid Society (Grant-in-Aid)		226,000	223,882	2,118	-
GROSS TOTAL					
	<i>Original</i>	<i>£80,917,000</i>			
	<i>Supplementary</i>	<i>2,346,000</i>			
		£83,263,000	£83,116,224	£684,146	£537,370
				Surplus of Gross Estimate over expenditure	
				<u>£146,776</u>	

<i>Deduct:-</i>		<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid Realised
K.- Appropriations in Aid				
<i>Original</i>	<i>£677,000</i>			
<i>Supplementary</i>	<i>112,000</i>	£789,000	£913,480	£124,480
NET TOTAL				Total Surplus to be Surrendered
<i>Original</i>	<i>£80,240,000</i>			
<i>Supplementary</i>	<i>2,234,000</i>	£82,474,000	£82,202,744	£271,256
Estimated daily average number of prisoners			2,150
Actual daily average number of prisoners			2,149

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.- In addition to the amount expended under this subhead a sum of £2,127,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- B.2.- The saving arose because expenditure on office machinery and computer equipment was less than anticipated.
- G.1.- In addition to the amount expended under this subhead a sum of £174,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- G.3.- The saving arose because the construction of a new hostel for young offenders in Waterford did not proceed as planned.
- I.- The excess arose because of increased demand for educational facilities in prisons.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Receipts from Manufacturing Department and Farm (including produce used in prisons)		400,000	492,096
2. European Social Fund			
<i>Original</i>	<i>£80,000</i>		
<i>Supplementary</i>	<i>112,000</i>	192,000	210,050
3. Miscellaneous		<u>197,000</u>	<u>211,334</u>
TOTAL			
<i>Original</i>	<i>£677,000</i>		
<i>Supplementary</i>	<i>112,000</i>	<u>£789,000</u>	<u>£913,480</u>

1. The surplus arose because the level of activity in workshops was greater than planned.
2. The surplus arose because a number of payments that had been outstanding were made by the European Social Fund in 1991.
3. The surplus arose because miscellaneous receipts were higher than anticipated.

EXTRA REMUNERATION

Two thousand, one hundred and twenty-two officers received overtime payments in excess of £400, with amounts paid varying between £402 and £28,790. Overtime was paid to two thousand, three hundred and five officers in all at a total cost of £13,160,424.

NOTES

Ex-gratia payments amounting to £539 and ranging from £16 to £139 were made to nine Prison Officers in respect of damage to personal property (E.109/41/41).

Payments totalling £108,779, and ranging from £1,415 to £32,270 were made in respect of claims arising out of injuries received by fourteen Prison Officers while on duty (S.13/18/56, S.13/4/89).

Compensation and legal costs of £14,196, £4,956 and £340 were paid to three Army Privates in respect of injuries received while on duty in prisons (S.13/18/56, S.13/4/89).

Compensation and legal costs of £160 and £549 were made to two prisoners in respect of loss of personal property (S.13/4/89, S.13/18/56).

Payments totalling £150,042 and ranging from £123 to £18,030 were made in relation to claims arising out of injuries received by thirty-five prisoners (S.13/18/56, S.13/4/89).

Compensation of £1,000 was paid following an injury received by a civilian in the visiting area of a prison (S.13/18/56).

Legal costs amounting to £1,153 were paid to a civilian in respect of a case of wrongful detention (S.13/18/56).

Compensation of £8,771, £1,315, £500 and £455 was paid to four civilians in respect of damage to their vehicles, following collisions with Prison Service vehicles. In one case, an amount of £918 was recouped in respect of the knock-for-knock agreement with insurance companies (S.13/18/56, S.13/4/89).

Compensation and legal costs of £3,922, £9,357 and £10,823 were paid in respect of claims arising out of the deaths of three prisoners while in prison (S.13/18/56).

Ex-gratia payments of £1,272, £1,200, £1,198 and £592 were made towards the funeral expenses of four prisoners who died while in prison (S.13/4/89).

Payments of costs totalling £7,371 and ranging from £157 to £1,934 were made in seven Habeas Corpus applications (S.13/18/56).

Legal costs of £463 were paid following legal action taken by a prisoner (S.13/18/56).

Garda transport was availed of by Prisons personnel to convey prisoners to Court, *etc.*, without payment.

J. BROSNAN
Accounting Officer
DEPARTMENT OF JUSTICE
28th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER, 1991

	Agriculture £	Other Industries £	Total £	Agriculture £	Other Industries £	Total £
Stock in hand on 1st Jan.	86,959	727,790	814,749	61,559	430,230	491,789
Purchases	31,910	352,888	384,798	76,055	720,006	796,061
Profit	18,745	69,558	88,303	-	-	-
	£137,614	£1,150,236	£1,287,850	£137,614	£1,150,236	£1,287,850

* Materials, £240,568; Manufactured Goods, £26,529; Tools etc., £528,964.

RECONCILIATION WITH APPROPRIATION ACCOUNT

	£	£
Amount due in respect of purchases as at 1st Jan., 1991	52,245	Amount due in respect of sales as at 1st January, 1991
Purchases during year ended 31st December, 1991	<u>384,798</u>	Sales during year ended 31st December, 1991
	437,043	
+ Amount due in respect of purchases as at 31st Dec. 1991	<u>38,804</u>	« Amount due in respect of sales as at 31st December, 1991
Expenditure from Subhead F. as per Appropriation Account	<u>£398,239</u>	Receipts under Subhead K.1. as per Appropriation Account
+ Viz. - Public Departments, £12,275; Other persons, £26,529		« Viz. - Public Departments, £26,710 ; Other persons, £26,915.

J. BROSNAN
Accounting Officer

COURTS

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for such of the salaries and expenses of the Supreme Court, the High Court, the Special Criminal Court, the Circuit Court and the District Court as are not charged on the Central Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.- Salaries, Wages and Allowances	11,630,000	11,303,545	326,455	-
B.1.- Travelling and Incidental Expenses	1,146,000	1,739,386	-	593,386
B.2.- Office Machinery and other Office Supplies	448,000	393,124	54,876	-
B.3.- Courthouses	4,269,000	1,247,159	3,021,841	-
C.- Postal and Telecommunications Services	697,000	746,983	-	49,983
GROSS TOTAL	£18,190,000	£15,430,197	£3,403,172	£643,369
			Surplus of Gross Estimate over expenditure	
			<u>£2,759,803</u>	
<i>Deduct:-</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid Realised	
D.- Appropriations in Aid	£808,000	£1,162,716	<u>£354,716</u>	
			Total Surplus to be Surrendered	
NET TOTAL	£17,382,000	£14,267,481	<u>£3,114,519</u>	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

	Estimated	Realised
Courts, etc., Fees	£10,712,000	£9,451,521
Court Percentages (Cash)	£29,000	£10,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.- The excess arose due to the defraying from this subhead of the expenses in 1991 of, and incidental to, an investigation by inspectors appointed under Section 8 of the Companies Act, 1990 by the High Court.
- B.2.- The saving arose mainly because expenditure on computer and photocopying equipment was less than anticipated.
- B.3.- The saving arose because a number of capital work projects did not proceed and because as part of a general review of expenditure the Government decided that expenditure should be reduced on the initial allocation.
- C.- The excess arose because expenditure was greater than anticipated.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Fines	599,000	925,585
2. Fees	163,000	148,102
3. Miscellaneous	<u>46,000</u>	<u>89,029</u>
TOTAL	<u>£808,000</u>	<u>£1,162,716</u>

1.- This item which represents money collected on foot of fines imposed by the Courts is difficult to estimate accurately.

2. and 3.- It is difficult to estimate accurately the receipts under these headings.

EXTRA REMUNERATION

Two officers received payments of £778 and £809 as Secretaries to the Land Values Reference Committee and the Garda Complaints Appeal Board respectively.

One hundred and seventeen officers received overtime payments in excess of £400, with amounts paid varying between £403 and £3,060. Overtime was paid to two hundred and eighty-six officers in all at a total cost of £129,081.

NOTES

A sum of £805 was written off, and deficiencies of £427 and £86 were made good from official funds in respect of a theft from a District Court Office (S.13/7/63).

A deficiency of £100 which arose on the family law account of a District Court Office was made good from official funds (S.13/7/63).

Compensation of £7,500 and legal costs of £4,000 were paid in settlement of a claim by a person who was detained in custody for a period of three weeks as a consequence of an erroneous committal warrant (S.13/7/89, S.13/18/56).

Payment of legal costs of £6,642 were made arising from a legal action taken by a District Court Clerk (S.13/18/56).

Payments of legal costs of £1,741 and £1,707 were made arising from legal actions brought in two cases of interpleader (F.14/1/90, S.13/18/56).

An *ex-gratia* payment of £67 was made from official funds, in respect of a cheque which issued from a District Court Office, and which had been fraudulently cashed by a member of the general public (S.13/7/63).

The payment of fees by means of Revenue Stamps in lieu of cash in respect of Court Fees was discontinued in 1988. Repayments in respect of stamps bought prior to 1989 amounted to £175.

J. BROSNAN
Accounting Officer
DEPARTMENT OF JUSTICE
28th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Land Registry and of the Registry of Deeds.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.- Salaries, Wages and Allowances	7,955,000	7,692,752	262,248	-
B.1.- Travelling and Incidental Expenses	637,000	551,135	85,865	-
B.2.- Office Machinery and Other Office Supplies	968,000	548,710	419,290	-
B.3.- Office Premises Expenses	223,000	297,588	-	74,588
C.- Postal and Telecommunications Services	371,000	410,745	-	39,745
GROSS TOTAL	£10,154,000	£9,500,930	£767,403	£114,333
Surplus to be surrendered			£653,070	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry Fees (cash)	£8,985,075
Registry of Deeds Fees (cash)	£484,610

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.- The saving was due to the fact that compensation payments were less than anticipated.
- B.2.- The saving was mainly due to the fact that expenditure on computer and data preparation equipment was less than anticipated.
- B.3.- The excess was due to the fact that expenditure under this heading, particularly on furniture, was greater than anticipated.
- C.- The excess arose because expenditure was greater than anticipated due to a higher level of activity.

EXTRA REMUNERATION

Two hundred and thirty officers received overtime payments in excess of £400, with amounts paid varying between £403 and £5,324. Overtime was paid to three hundred and twenty-one officers in all at a total cost of £405,137.

NOTES

A sum of £45 was written off following the misappropriation and fraudulent cashing of a cheque by a member of the general public (S.13/7/63).

Fees paid by means of Revenue Stamps in lieu of cash etc. were as follows:-

Registry of Deeds Fees: £631,005

J. BROSANAN
Accounting Officer
DEPARTMENT OF JUSTICE
28th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Charitable Donations and Bequests Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.- Salaries, Wages and Allowances	113,000	110,186	2,814	-
B.1.- Travelling and Incidental Expenses	7,000	5,338	1,662	-
B.2.- Office Premises Expenses	9,000	9,634	-	634
C- Postal and Telecommunications Services	9,000	6,436	2,564	-
GROSS TOTAL	£138,000	£131,594	£7,040	£634
Surplus to be Surrendered			£6,406	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Dividends £139

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.- In addition to the amount expended under this subhead, a sum of £3,882 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- B.1.- Expenditure on incidental, legal and stationery expenses was less than anticipated.
- B.2.- Office premises expenses were greater than anticipated.
- C.- Expenditure on postal and telephone services was less than anticipated.

EXTRA REMUNERATION

Overtime payments amounting to a total of £653 were made to two officers.

ANTOINETTE DORIS
Accounting Officer
OFFICE OF CHARITABLE DONATIONS AND BEQUESTS
30th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtairé Cuntas agus Ciste

ENVIRONMENT

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Environment, including grants to Local Authorities, grants and other expenses in connection with housing, and miscellaneous schemes, subsidies and grants including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances	14,350,000	13,885,771	464,229	-
A.2.- Consultancy Services	240,000	141,729	98,271	-
B.1.- Travelling and Incidental Expenses	2,335,000	2,281,764	53,236	-
B.2.- Office Machinery and Other Administrative Expenses	2,335,000	2,225,605	109,395	-
B.3.- Office Premises Expenses	825,000	787,851	37,149	-
C.- Postal and Telecommunications Services	1,300,000	1,465,631	-	165,631
D.1.- Local Authority and Social Housing Programmes (a)	50,563,000	45,367,254	5,195,746	-
D.2.- Private Housing Grants and Subsidies, etc.	16,556,000	19,423,106	-	2,867,106
D.3.- Grant-in-Aid Fund for Task Force on Special Housing Aid for the Elderly (Grant-in-Aid)	2,000,000	2,000,000	-	-
E.1.- Grants for Public Water Supply and Sewerage Schemes and for Contributions to Group Water Supply Schemes	72,500,000	72,499,999	1	-
E.2.- Group Water Supply and Sewerage Grants	2,400,000	2,621,000	-	221,000
F.- Environmental and Related Services (a)	4,018,000	3,223,372	794,628	-
G.- Research, Analytical and Related Services, etc.	3,380,000	3,496,967	-	116,967
H.- Environmental Protection Agency	1,000,000	-	1,000,000	-
I.- Register of Electors	860,000	860,000	-	-
J.- Local Improvements Scheme	4,000,000	4,000,000	-	-
K.- Road Works and Related Services				
Original	£234,555,000			
Supplementary	<u>6,000,000</u>			
	240,555,000	240,564,955	-	9,955
L.- Licensing and Registration of Motor Vehicles, Licensing of Drivers and Testing of Vehicles	9,530,000	10,430,000	-	900,000
M.- National Safety Council	550,000	550,000	-	-
N.- Recoupment of expenditure on foot of Certain Malicious Injuries	350,000	500,000	-	150,000
O.- Grants to Local Authorities in Relief of Rates and Contributions in Lieu of Rates on Government Property, etc.	168,750,000	169,801,685	-	1,051,685
P.- Subsidies to Local Authorities towards Loan Charges in Respect of the Provision of Capital Services	3,992,000	2,553,145	1,438,855	-

(a) Part-funded from the National Lottery

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
Q.- An Bord Pleanála	1,650,000	1,695,000	-	45,000
R.- Fire and Emergency Services	5,750,000	5,650,000	100,000	-
S.- Grant-in-Aid Fund for Local Authority Library Service (Grant-in-Aid) (b)	3,150,000	2,150,000	1,000,000	-
T.- Grant-in-Aid Fund for Amenity Projects and Recreational Facilities (Grant-in-Aid) (b)	9,000,000	4,000,000	5,000,000	-
U.- Miscellaneous Services	405,000	390,799	14,201	-
<hr/>				
GROSS TOTAL				
Original	£616,344,000			
Supplementary	<u>6,000,000</u>	£622,344,000	£612,565,633	£15,305,711
				£5,527,344
			Surplus of Gross Estimate over expenditure	
			<u>£9,778,367</u>	
Deduct:-	<u>Estimated</u>	<u>Realised</u>	Deficiency in Appropriations in Aid Realised	
V.- Appropriations in Aid	17,862,000	15,523,897	<u>£2,338,103</u>	
<hr/>				
NET TOTAL				
			Net Surplus to be Surrendered	
Original	£598,482,000			
Supplementary	<u>6,000,000</u>	£604,482,000	£597,041,736	<u>£7,440,264</u>

(b) Funded by the National Lottery

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.- In addition to the amount expended under this subhead, a sum of £802,029, received from the Vote for Increases in Remuneration and Pensions (No.44), was spent on salaries, wages and allowances.
- A.2.- Saving was due to fewer than expected consultancy studies proceeding.
- C.- Excess was due to increases in postal and telecommunications charges in 1991 and the resumption of the issue of final motor tax reminders.
- D.1.- The saving arose from lower expenditure than anticipated on certain elements of the local authority and social housing programmes.
- D.2. and E.2.- The number of grants maturing for payment was greater than anticipated.
- F.- The saving arose from the termination of the beach grant scheme and mid-year reduction of grants for waste recycling/disposal facilities.
- G.- In addition to the amount expended under this subhead, a sum of £30,000, received from the Vote for Increases in Remuneration and Pensions (No.44), was spent on salaries, wages and allowances.
- H.- No expenditure was incurred as legislation to establish the Agency was not enacted in 1991.
- I.- In addition to the amount expended under this subhead, a sum of £9,000, received from the Vote for Increases in Remuneration and Pensions (No.44), was spent on salaries, wages and allowances.
- K.- In addition to the amount expended under this subhead, a sum of £15,000, received from the Vote for Increases and Remuneration and Pensions (No.44), was spent on salaries, wages and allowances.
- L.- Recoupment claims from Local Authorities were higher than anticipated. In addition to the amount expended under this subhead, a sum of £172,000, received from the Vote for Increases in Remuneration and Pensions (No.44), was spent on salaries, wages and allowances.

- M.- In addition to the amount expended under this subhead, a sum of £7,000, received from the Vote for Increases in Remuneration and Pensions (No.44), was spent on salaries, wages and allowances.
- N.- Excess was due to the receipt of a higher level of recoupment claims than anticipated.
- P.- The saving arose because the level of recoupment of claims was not as high as anticipated.
- Q.- In addition to the amount expended under this subhead, a sum of £70,000, received from the Vote for Increases in Remuneration and Pensions (No.44), was spent on salaries, wages and allowances.
- S.- The saving was mainly due to a lower level of expenditure on certain library projects.
- T.- Expenditure on projects funded under the 1990 scheme was lower than anticipated and the 1991 grants were not allocated until September, 1991.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Fees payable by Local Authorities, etc., for audit of their Accounts	1,200,000	1,078,525
2. Costs payable by Local Authorities in relation to Inquiries	20,000	35,296
3. Expenses repayable by Local Authorities under Section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	25,000	38,813
4. Inspection fees in respect of the scheme of structural guarantees for new houses	500,000	501,511
5. Fees payable by applicants for driving tests	2,250,000	2,367,266
6. Receipt from the Social Insurance Fund and the Occupational Injuries Fund in respect of premises occupied in connection with Social Insurance (Social Welfare Act, 1952) (No.11 of 1952) (Section 40)	408,000	433,000
7. Recoupment from the E.C. of part cost of grants for rural water schemes and road improvement schemes in certain less favoured areas (Subheads E.1. and E.2.)	3,300,000	3,732,537
8. Payment of redemption premium by the Housing Finance Agency	6,000,000	6,000,000
9. Receipt from the Custom House Docks Development Authority under the Urban Renewal Act, 1986 (No. 19 of 1986)	3,000,000	-
10. Miscellaneous, including refunds on certain housing grants, salaries of officers on loan to outside bodies and other refunds and payments from E.C.	<u>1,159,000</u>	<u>1,336,949</u>
	<u>£17,862,000</u>	<u>£15,523,897</u>

- 1., 2. and 3.- Receipts in respect of these items are difficult to estimate accurately.
- 5.- The number of driving test applications received were higher than anticipated.
- 6.- Receipts were higher than anticipated.
- 7.- Construction work on FEOGA aided schemes progressed at a higher level than anticipated and this allowed for an increase in aid.
- 9.- Due to unanticipated factors affecting its income the C.H.D.D.A. was not in a position to make payment in 1991.
- 10.- The surplus was mainly due to higher than anticipated receipts by the Environmental Research Unit, following a refund of PRSI contributions from the Department of Social Welfare.

EXTRA REMUNERATION

The total number of officers who performed overtime was two hundred and fifty-six and the total expenditure was £264,796. One hundred and thirty-two staff received amounts varying from £425 to £11,036.

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The total amount paid for special or higher duties was £165,594. One hundred and thirty staff received amounts varying from £408 to £5,184. Ten officers received amounts ranging from £430 to £1,571 for attendance at meetings abroad. The total amount paid was £15,263.

NOTES

1. A total of £314,889 was charged to Subhead A.1. in respect of staff assigned to An Bord Pleanála (£72,386); the Rent Tribunal (£66,359); the Fire Services Council (£95,367) and the National Safety Council (Water Safety Division) (£80,777), respectively.
2. *Ex-gratia* lump sum payments totalling £12,478 were paid to nine staff and ex-staff in respect of extra attendance and special duties. Amounts varied from £116 to £2,000 (Finance sanction of 29/8/91).
3. The Account includes a total of £553 spent on the purchase of gifts for presentation officially to foreign Ministers and other dignitaries (Sanction: Administrative Budget Agreement 1991 - 1993).
4. An amount of £719 was charged to Subhead B.1. in respect of expenditure in prior years for which vouchers are not available (Finance sanction of 31/10/91).
5. A total of £440 was paid to three staff in respect of medical and other expenses resulting from injuries at work (Sanction: Administrative Budget Agreement 1991 - 1993).
6. *Ex-gratia* payments amounting to £66 were made to two officers in respect of loss of and damage to personal property in the course of official duties (Sanction: Administrative Budget Agreement 1991 - 1993).
7. Sale of equipment surplus to the Department's requirements realised £10.
8. An amount of £4,428 was paid to a member of staff in respect of the settlement of a court action.
9. A housing grant payment with a value of £5,157, which was misappropriated in transit to the applicant, was written off as irrecoverable (Finance sanction S.74/1/91 of 22/8/91).
10. Up to 31 December, 1991, House Improvement Grants totalling £200,553 (£16,673 in 1991) were paid to applicants who had been found to be ineligible after grant approval was given. These payments were made under Section 38 of the Housing Act, 1966 with the sanction of the Minister for Finance (S.74/27/85).

**GRANT-IN-AID FUND FOR THE TASK FORCE ON SPECIAL HOUSING AID
FOR THE ELDERLY, ETC.**

Account of Receipts and Payments in the year Ended 31st December, 1991

Receipts	£	Payments	£
Balance at 1st January, 1991	327	Expenditure (<i>see Schedule</i>)	1,796,021
Grant-in-Aid: Special Housing Aid for the Elderly	2,000,000		
Contributions from A.L.O.N.E.	4,306	Balance at 31st December, 1991	208,612
	<u>£2,004,633</u>		<u>£2,004,633</u>

**SCHEDULE
TASK FORCE ON SPECIAL HOUSING AID FOR THE ELDERLY, etc.
Payments in the year Ended 31st December, 1991**

<i>Payee</i>	<i>Amount</i> £	<i>Amount</i> £
Health Boards:		
Eastern Health Board	336,000	
Southern Health Board	249,500	
Western Health Board	351,000	
North-Western Health Board	264,000	
Midland Health Board	192,000	
South-Eastern Health Board	197,000	
Mid-Western Health Board	<u>161,000</u>	
Sub-Total		1,750,500
Others:		
Peter Hanlon/Newtown Developments Ltd.	29,000	
Michael Regan	15,900	
Miscellaneous	<u>621</u>	
Sub-Total		<u>45,521</u>
TOTAL		<u>£1,796,021</u>

GRANT-IN-AID FUND FOR LOCAL AUTHORITY LIBRARY SERVICE

NATIONAL LOTTERY FUNDED

Account of Receipts and Payments in the year ended 31st December, 1991

Receipts	Payments
£	£
Balance at 1st January, 1991 68,635	Expenditure (<i>see Schedule</i>) 2,150,116
Grant-in-Aid: Local Authority Library Service 2,150,000	Balance at 31st December, 1991 68,519
<u>£2,218,635</u>	<u>£2,218,635</u>

SCHEDULE

GRANT-IN-AID FUND FOR LOCAL AUTHORITY LIBRARY SERVICE

Payments In Year Ended 31st December, 1991

<i>Library Authority</i>	<i>Project</i>	<i>Amount £</i>
Cavan County Council	Bailieborough Branch Library	1,400
	Library Vans	3,184
Clare County Council	Ennis, Ennistymon, Kilrush, Newmarket-on-Fergus, and Shannon Branch Libraries	28,286
Cork County Council	Clonakilty Library	37,942
	Rathluirc Library	28,177
Cork Corporation	Douglas and Mayfield Libraries	42,750
Donegal County Council	Library Vans	1,798
	Ramelton Library	20,000
Dublin County Council	Ballyroan, Blanchardstown, Castletymon, Cumberland House, Rathbeale Road, Swords and two mobile libraries	152,253
	Computerisation	13,000
	Mobile Library	5,869
Dublin Corporation	ILAC Centre, Donaghmede, Finglas Shopping Centre and Sackville House	201,878
	Computerisation	5,000
Dun Laoghaire Corporation	Dalkey Library	8,134
	Computerisation	5,000
Galway County Council	Library Vans	47,051
	Galway City Library, Hynes Building Library, Island House Library, Tuam Library	153,428
Kerry County Council	Tralee Branch Library	14,866
	Ballybunion Library	10,000
Kildare County Council	Celbridge and Maynooth Branch Libraries	9,927
Kilkenny County Council	Loughboy, Graiguenamanagh and John's Quay Libraries	20,663
	Mobile Libraries	20,306

<i>Library Authority</i>	<i>Project</i>	<i>Amount £</i>
Leitrim County Council	Drumshanbo and Carrick-on-Shannon Branch Libraries	23,777
	Book loans, Mohill Branch Library	41,029
Limerick Corporation	City Library, The Granary	44,992
Longford County Council	Granard and Longford Libraries	10,685
Louth County Council	Dundalk Library	450,000
Mayo County Council	Claremorris, School Libraries, Mobile Libraries	6,280
	Castlebar Library	156,858
Meath County Council	Athboy and Dunboyne Branch Libraries	9,691
Monaghan County Council	Monaghan, Castleblayney and Mobile Libraries	7,101
Offaly County Council	Clara and Ferbane Branch Libraries, Bookstock	26,531
Roscommon County Council	Roscommon H.Q.	150,950
Tipperary Joint Library Council	Cahir Branch Library	1,500
Tipperary (NR) County Council	Roscrea Library	25,902
Tipperary (SR) County Council	Clonmel Library	47,183
Waterford County Council	Book Loans	29,875
	Tramore and Lismore Branch Library	52,000
	Computerisation	5,000
Waterford Corporation	Computerisation	5,000
Westmeath County Council	Mullingar Branch Library	69,865
Wexford County Council	Library Headquarters	80,470
	Enniscorthy Library	62,100
Wicklow County Council	Enniskerry Library	4,915
	Computerisation	5,000
An Comhairle Leabharlanna		<u>2,500</u>
		<u>£2,150,116</u>

GRANT-IN-AID FUND FOR AMENITY PROJECTS AND RECREATIONAL FACILITIES

NATIONAL LOTTERY FUNDED

Account of Receipts and Payments in the year ended 31st December, 1991

Receipts	£	Payments	£
Balance at 1st January, 1991		Expenditure (<i>see Schedule</i>)	
1988 Scheme	184,683	1988 Scheme	100,153
		1990 Scheme	3,666,656
		1991 Scheme	333,344
Grant-in-Aid: Amenity Projects and Recreational Facilities	4,000,000	Balance at 31st December, 1991	84,530
	<u>£4,184,683</u>		<u>£4,184,683</u>

SCHEDULE

GRANT-IN-AID FUND FOR AMENITY PROJECTS AND RECREATIONAL FACILITIES

Payments in the year ended 31st December, 1991

Local Authority	Project	Amount £
Carlow County Council	Urglin Youth Club, Rutland	10,000
	Day Care Centre for Elderly, Hacketstown	5,000
	Fenagh Gaelic Football Club	5,000
	Holy Angels Day Care Centre	6,000
	School Gymnasium, C.B.S. St. Mary's Academy, Station Road, Carlow	5,000
	Bagenalstown Scouts Association of Ireland	3,000
	Kildavin/Clonegal G.A.A. Club, Spellman Park	5,000
	Carlow Town Hurling Club and Community Complex	5,000
	Ballinabranna G.F.C. Community Centre	5,000
	O'Hanrahan G.F.C.	10,000
	Ballon/Rathoe Sports Complex	5,000
	Garryhill Handball and Sports Club	6,000
	St. Mullins G.A.A. Club	10,000
	Wells Church Restoration and Graveyard Clean-up Committee	1,000
	Cumann Naomh Eoin at Myshall	4,000
	Sacred Heart Club, Graiguecullen	10,000
	Carlow County Heritage Society	5,000
	St. Catherine's Social Services Centre, St. Joseph's Road	10,000
Cavan County Council	St. Mary's Hall Committee, Kingscourt	2,000
	Kingscourt Stars G.F.C.	3,500
	Virginia Development Association	3,000

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Cavan County Council (cont'd)	Munterconnaught G.F.C.	6,000
	Killeshandra Community Council	4,000
	St. Brigid's Community Centre Committee - Lough Gowna	3,500
	St. Mary's G.F.C., Swanlinbar	6,000
	Ballinagh Community Trust, Ltd.	3,000
	Ramor Utd. F.C., Virginia	5,000
	Irish Girl Guides, North-Eastern Region	5,000
	Cavan Way Walking Route	5,000
	Belturbet Quayside	3,000
	Cootehill Celtic G.F.C.	10,000
	Lavey Park Development Committee, Ballyjamesduff	3,500
	Ballymachugh G.F.C. Committee	6,500
	Maghera Mac Finns G.F.C.	3,500
	2nd Cavan unit C.B.S.I.	4,500
	Butlersbridge Development Association	3,500
	Ballyconnell Community Centre	4,000
	Ballyhaise Development Association	4,000
	Mullahoran G.F.C.	4,000
	Cavan County Board G.A.A.	10,000
	Rathluden Park Development Committee, Tullyvin, Cootehill	5,000
	Drumalee Community Development	4,000
	Mountnugent Community Park Development Committee	3,500
	*Castlerahan G.F.C. Park Development Committee	3,000
	*Butlersbridge G.F.C.	5,000
Clare County Council	Kilmaley Hall Committee	5,000
	Dysart Muintir na Tire	5,000
	Ballynacally Co-Op Development Association	5,000
	Meelick Community Hall Association	10,000
	Newmarket-on-Fergus Hall	10,000
	Ballyvaughan Community Hall	8,000
	Mullagh Parish Hall	5,000
	Crusheen Community Centre	3,000
	O'Briens Bridge Wildlife Park	1,000
	25th Limerick Scout Unit, Shannon Banks	5,000
	Scariff Community Hall	5,000
	Ennistymon Parish & District Community Centre Project	10,000
	Kilrush Brass Band	3,000
	Doonbeg G.A.A.	5,000
	Danganelly Riding Club	5,000
	Lahinch Sportsfield Committee	5,000
	Kilrush Shamrocks G.A.A.	10,000

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<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Clare County Council (cont'd)	Cahercon Sports and Leisure Hall	5,000
	Ennis C.B.S. Past Pupils' Union and Sports Club	5,000
	Cooraclare Ladies F.C.	500
	Kilmaley and District Anglers Association	500
	*Kilmaley and District Anglers Association	476
	*O'Callaghans Mills Development Association	3,000
	*Newmarket-on-Fergus Brass Band Committee	1,000
	*Clarecastle G.A.A. Club	5,000
	*Ballyea Field Development Association	10,000
	*Lickeen Trout Anglers Association, Kilfenora	500
Cork County Council	Carrignavar Community Council	10,000
	Carrigtwohill Community Hall	20,000
	Clogheen/Kerry Pike Community Association	5,000
	Inniscarra Community Centre	10,000
	Rathpeacon Community Association	20,000
	Whitechurch and Waterloo Community Association	10,000
	Cloyne Sports Trust, Ltd.	5,000
	Little Island Scout Hall	5,000
	Aghada G.A.A.	3,000
	Coachford G.A.A.	5,000
	Ballincollig G.A.A.	5,000
	Bandon G.A.A.	10,000
	Belgooly Community Association	5,000
	Carrigaline United F.C.	5,000
	Carrigtwohill G.A.A.	10,000
	Castleview A.F.C.	10,000
	Cloyne G.A.A.	5,000
	Cobh Golf Club	10,000
	Douglas G.A.A.	20,000
	Killeagh G.A.A.	8,000
	Togher Athletic Club	5,275
	Tracton G.A.A.	2,500
	Youghal C.B.S.	5,000
	Youghal G.A.A.	10,000
	Clondulane Community Association	5,000
	Monkstown Amenity Committee	4,900
	Buttevant Community Council	8,000
	Kilbrin Community Centre	5,000
	James O'Keefe Memorial Hall, Newmarket	5,000
	Millstreet G.A.A.	10,000
	Ballygiblin, Mitchelstown N.S. Parents Council	1,000
	Mitchelstown Boy Scouts	3,000

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Cork County Council (Cont'd)	Churchtown G.A.A.	5,000
	Doneraile G.A.A., Mallow	5,000
	Castlemagner G.A.A.	5,000
	Meelin G.A.A.	10,000
	Rockchapel G.A.A.	2,000
	St. Mary's Tennis Club, Kanturk	5,000
	Adrigole Fields Committee	2,000
	West Cork Arts Centre, Skibbereen	2,500
	Allihies Development Association	2,000
	Castletownbere Community Boat Club	1,505
	Lisavaird Hall and Sports Centre	8,000
	West Cork Drama Festival Committee	25,000
	Berehaven Park Golf Club	2,000
	Castlehaven G.A.A. Club	2,000
	Castletownbere G.A.A.	2,000
	Clonakilty G.A.A.	8,000
	Clonakilty R.F.C.	8,000
	Garnish G.A.A.	8,000
	Glengarriff Sports Field Committee	5,000
	Leap Community Council	2,000
	Kinsale Temperance Hall	2,000
	Rockmount A.F.C.	15,000
	*Castlemartyr G.A.A. Club	4,000
	*Youghal United A.F.C.	5,000
	*Midleton G.A.A.	8,000
	*Kinsale Tennis Club	2,000
	*Glenville Handball & Squash Club	4,000
	*Shamrock G.A.A. Club	10,000
	*Midleton A.F.C.	5,000
	*Inniscarra G.A.A.	4,000
	*Grange/Frankfield Community Association	3,000
	*Midleton Community Centre	5,000
	*Boy Scouts of Ireland	3,000
	*Macroom Scouts	3,000
	*Majestic Pitch and Putt	1,000
Donegal County Council	Carrigart Local Development Committee	6,000
	Downings Tidy Towns Committee	2,500
	Milford Tidy Towns Committee	671
	Termon G.A.A.	8,000
	Carrick Parents Action Committee	5,000
	Bruckless Community Centre	15,000

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<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Donegal County Council (Cont'd)	Abbey Mill Wheel, Ballyshannon	4,000
	Naomh Bríd G.A.A. Club, Ballintra	5,000
	Townawilly Community Centre	2,000
	Keadue Rovers F.C.	4,143
	St. Baithin's Parish Band	1,000
	Ballymena National School	3,000
	Mac Cumhail Park, Ballybofey	50,000
	Drumkeen United F.C.	10,000
	Letterkenny Rovers F.C.	5,000
	Letterkenny Rugby Club	5,000
	St. Colmcilles Heritage	2,500
	Kilmacrennan F.C.	2,500
	Glenswilly G.A.A.	8,000
	Fanad Gaels G.A.A.	10,000
	Creelough Development Association	2,500
Dublin County Council	Ballyogan Parish Community Centre	5,000
	Donabate and District Community Centre	3,000
	Jobstown Community Centre	30,000
	Killinarden Family Resource Centre	4,842
	Lucan Community Centre	5,000
	Naul Community Hall	1,000
	Oldtown Local Hall	1,000
	Palmerstown Parish Centre	20,000
	Quarryvale Community Centre	20,000
	Rowlagh Parish Community Centre	40,000
	St. Brigid's Community Centre, Blanchardstown	10,000
	St. Finian's River Valley Community Centre, Swords	15,000
	*St. Finian's River Valley Community Centre, Swords	10,000
	Taney Parish Centre, Dundrum	10,000
	Sutton Dinghy Club	3,000
	Swords Art Centre	919
	Willie Monks Museum	1,000
	112th C.B.S.I. Knocklyon	15,000
	146th C.B.S.I. Firhouse	5,000
	168th St. Aengus C.B.S.I. Tallaght	15,000
	49th/136th C.B.S.I. Balheary, Swords	2,000
	63rd C.B.S.I. Dundrum	5,000
	Bracken Boxing Club, Balbriggan	2,000
	Howth Scout Group	7,032
	Malahide Sea Scouts	10,000
	Neilstown Family Resource Centre, Clondalkin	3,619

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Dublin County Council (cont'd)	Ballyboden Wanderers G.F.C.	10,000
	Ballyboden/St. Enda's G.A.A. Club	25,000
	Ballyboughal G.F.C.	7,500
	C.L.G. Beann Eadair	15,000
	Clondalkin Sports and Leisure Centre	10,000
	Fettercairn Youth Club	1,000
	Hills Cricket Club, Skerries	4,923
	Lucan Sarsfields G.A.A. Club	15,000
	Newtown Rangers A.F.C., Tallaght	15,000
	North County Cricket Club	1,000
	O'Dwyer's G.A.A. Club, Balbriggan	5,000
	*O'Dwyer's G.A.A. Club, Balbriggan	5,000
	Round Towers G.A.A. Club, Lusk	1,000
	Skerries Harps G.A.A. Club	7,500
	Skerries Town R.F.C.	3,000
	Spawell Utd. F.C., Templeogue	1,000
	St. Margaret's Community Development Association	2,000
	Suttonians R.F.C., Sutton	8,000
	Thomas Davis G.A.A. Club	10,000
	T.E.K. Utd. A.F.C. Blackrock	12,000
	Verona Football Club	9,031
	*65th C.B.S.I. Greenhills	2,000
	*Porterstown Scouts, Castleknock	4,000
	*Tallaght Travellers Project	745
	*Jobstown Celtic F.C., Tallaght	2,000
	*K.F.R.C. Boys A.F.C., Kilnamanagh	3,000
	*Weston Hockey Club, Lucan	4,000
	*25th Dublin Scout Group, Mount Merrion	500
	*Baldoye Musical and Dramatic Society	1,500
	*Broadmeadow Anglers Association, Swords	1,000
	*Lucan Concert Band	5,000
	*Palmerstown Table Tennis Club	660
	*Saint Aidan's Boxing Club of Travellers, Tallaght	2,000
Galway County Council	Glinsk Community Centre	5,000
	Fohenagh, Killure, Kilgerrill Community Centre	5,000
	Kilrickle Community Hall	4,550
	Barnaderg Community Hall	5,000
	Newcastle Community Council	5,000
	Maree Development Association	10,000
	Craughwell Development and Community Council	10,000
	Archbishop Donnellan Sports Management Association, Dunmore	5,000

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<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Galway County Council (cont'd)	*Archbishop Donnellan Sports Centre Management	3,000
	Tuam 2nd C.B.S.I.	5,000
	Ballygar Handball Club	3,000
	Meelick/Eyrecourt G.A.A. Club, Clonfert	5,000
	Abbeyknockmoy Hurling Club	5,000
	Kilnadeema Hurling Club	5,000
	Clonbur Community Centre	7,500
	Killerin G.A.A. Club	10,000
	Leitrim/Ballyduggan Sports Field Association	8,000
	Ahascragh G.A.A.	5,000
	Caherlistrane G.A.A.	10,000
	Kilconly G.A.A. Club	5,000
	Bord na nÓg, Turloughmore	10,000
	*Loughrea Golf Club	15,000
Kerry County Council	Shanakill Community Centre	5,000
	Castlegregory Community Council	5,000
	Valentia Community Hall	500
	Rathmore Community Centre	5,000
	Knockeenahone Community Centre, Scartaglin	3,000
	Dauros Community Centre	2,000
	South West Kerry Development Organisation	15,000
	Ballymacelligott G.A.A. Club	10,000
	Riocht Athletic Club	10,000
	Ballylongford Boat Club	5,000
	Skellig Rangers G.A.A. Club	5,000
	Sneem G.A.A. Club	5,000
	Glenflesk G.A.A.	3,000
	Southwest Handgliding Club and Glenbeigh Community Council	2,000
Kildare County Council	Nurney G.A.A. and Community Centre Committee	4,000
	Carbery G.F.C.	5,000
	Maynooth G.A.A.	5,000
	Coill Duibh Residents Association	2,000
	Broadford Parish Community Council	1,000
	Two Mile House Community and Sports Complex Committee	4,000
	Kilteel Hall Committee	4,000
	Rathmore Sports and Social Club	4,000
	Sallins Community Centre Committee	2,000
	Kilcullen Community Development	5,000
	Patrician Sportsfield Committee	5,000
	Clane Community Council	5,000

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Kildare County Council (Cont'd)	Kilcock G.A.A.	4,900
	Naas G.A.A.	5,000
	Celbridge and District Tennis Club	3,000
	Naas Athletic Club	5,000
	Newbridge Athletic Club	4,000
	Ardclough G.A.A. Club	10,000
	Celbridge Town A.F.C.	3,000
	Leixlip United A.F.C.	4,000
	Ellistown G.F.C.	4,000
	Athy Town A.F.C.	2,000
	Newbridge Town A.F.C.	4,000
	Riding for the Disabled, Curragh Group	300
	Sarsfield G.A.A. Club	5,000
	Castledermot G.A.A.	5,000
	Kildare County Council	1,000
	St. Mark's Special School, Newbridge	1,000
Kilkenny County Council	Mullinavat Tidy Towns Committee	4,000
	Granny Boat Club	240
	Kilkenny Golf Club	5,000
	Mooncoin Sports Complex Committee	7,000
	Johnstown Sportsfield Committee	5,000
	Piltown G.A.A. Club	10,000
	James Stephens G.A.A. Club	10,000
	Bernard Walsh Water Garden	2,000
Laois County Council	Castletown Community Centre Committee	15,000
	Colt/Clonad/Raheen Community Alert	2,000
	Tolerton Parish Council	2,000
	Ballinakill Squash Club	3,250
	Mountmellick Macra na Feirme	2,000
	Ballyfin and District Handball Association	4,000
	Ballylinan G.F.C.	4,000
	Colt G.A.A.	2,000
	Emo G.A.A.	4,000
	Knockaroo Community Centre Committee	3,000
	Portarlinton Lawn Tennis Club	1,000
	Stradbally G.A.A. Centre Committee	4,000
	Ballylinan, Rahin Road, Residents Association	700
	Beechlawn Residents Association, Portlaoise	2,000
	Ballyroan Community Employment Group	2,000
	Brockley Park Residents Association, Stradbally	1,000
	Camross Tidy Towns Committee	972

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<i>Local Authority</i>	<i>Project</i>	<i>Amount</i>
Laois County Council (Cont'd)	Derrycloney Cross Environmental Committee	1,000
	Donaghmore Tidy Village Association	2,000
	Durrow Tidy Towns	4,000
	Errill Tidy Towns Committee	1,000
	Kiln Lane Residents Association	1,000
	Lakeglen Residents Association, Portlaoise	3,500
	Oakley Park Residents Association	2,000
	Rathdowney Environmental Group Association	4,000
	Rossmore/Killeslin Development Association	5,000
	Stradbally Tidy Towns Committee	3,000
Leitrim County Council	Tinweir Development Association	1,000
	Drumreilly Community Centre	3,000
	Cloone Community Centre	5,000
	Carrigallen Community Centre	8,000
	Jamestown Development Association	4,000
	Corry Development Association	2,000
	Kinlough Community Centre	3,000
	Drumshanbo Community Centre	10,000
	Allen Gaels G.F.C.	3,000
	Pairc MacDiarmada	10,000
	Drumsna Development Association	4,000
	Manorhamilton Boxing Club	1,500
	Drumkeerin Community Club and G.A.A. Club	8,000
	Mohill Sports and Recreation Centre	8,000
	Dromod Development Association	2,000
	Fenagh Development Committee	4,000
	Ballinamore Tidy Towns Committee	2,000
	Tullaghan Parish Council	1,500
	Carrigallen Development Association	1,000
	Annaduff Hall Committee	6,000
	Kiltyclogher Community Council	2,000
	Barnacoola Park Committee	1,500
	Drumkeerin Tidy Towns Committee	2,500
	Carrigallen Trout Angling Club	2,500
	Drumshanbo Community Council, Tidy Towns Committee	3,000
	Dromahair Integrated Rural Development Group	1,000
	Management Resource Development Ltd., Carrick-on-Shannon	2,000
Limerick County Council	Croagh Community Council	2,000
	Dromin/Athlacca G.A.A.	5,000
	Fedamore G.A.A. Club	10,000
	Glin Community Centre	6,000

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Limerick County Council (Cont'd)	Knocklong Development Association	5,000
	Kilmallock Historical Society	1,000
	Gerald Griffin G.A.A. Club, Loughill	5,000
	South Hill Community Services Board	9,000
	Adare Sheltered Housing Committee Ltd.	5,000
	Askeaton/Ballysteen G.A.A.	5,000
	Anglesboro Hall Committee	3,500
	Athea Community Centre	4,633
	Bruree/Rockhill Development Association	5,000
	Beagh Church Restoration	1,500
	Bruff Tidy Towns Committee	1,000
	Ballylanders Graveyard Committee	425
	Castletown/Ballyagran G.A.A.	6,000
	Coocappa Development Association	4,000
	*Askeaton Parish Youth Band	2,000
	*Ballylanders G.A.A. Club	2,000
Longford County Council	*Newcastle West Famine Cemetery Committee	912
	Clondra Development Association	10,000
	Temperance Hall Committee, Longford	5,000
	Ballymahon Dramatic Society	10,000
	Ballymore G.F.C., Granard	10,000
	Edgeworthstown Development Committee	5,000
	Moydow Community and Sports Development Committee	3,700
	St. Mary's G.A.A. Club, Granard	10,000
	Loughree Community Projects Association, Lanesboro	7,720
	Cashel G.A.A. Club, Newtowncashel	2,500
Louth County Council	*Parish Hall Committee, Newtownforbes	2,000
	*St. Michael's National School	8,000
	Cocklehill Residents Association, Blackrock	5,000
	Ardee Community School	1,000
	St. Mary's Abbey and Parish Church, Ardee	10,000
	Bay Estate Residents Association	1,000
	Mell School, Drogheda	10,000
	Arch Club, Drogheda	5,000
	St. Joseph's Youth Group, Dundalk	921
	Rock Celtic, Blackrock	3,356
	St. Kevin's G.F.C., Philipstown	5,000
	St. Mary's G.F.C., Sports Centre, Ardee	5,000
	Westerns G.F.C., Reaghstown, Ardee	6,000
	Collon and District Tennis Club	2,000
	Collon Development Association	1,000

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<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Louth County Council (Cont'd)	O'Connell's G.F.C., Castlebellingham	5,000
	Bellurgan United Football Club	5,000
	St. Fechin's G.F.C., Termonfeckin	2,000
	John Mitchels G.F.C., Ardee	2,000
	Kilkerley Emmets G.F.C.	6,000
	Ravensdale Sports Club	2,500
	St. Mary's Diocesan School	4,000
	Dundalk Gaels G.F.C.	5,000
	Dundalk Young Irelanders G.F.C.	5,000
	Dundalk Tennis Club	3,000
	Na Piersaigh G.F.C.	2,500
	Bothar Maol Residents Association, Blackrock	1,000
	Bush Development Project Group	1,000
	Bellurgan Footpath Committee	2,000
	Maxwells Row Residents Association	2,000
	Fr. Murray Park/Moira Terrace/Culhane Street Residents Association	2,000
	St. Mary's Church Restoration Committee	10,000
	Quay Celtic Football Club	3,000
	*Ardee Parish Council	5,000
	*Rockmarshall Lay-By Association	500
Mayo County Council	Mayo Gaels, Mayo Abbey	3,000
	Brackloon District Community Council	3,000
	Achill Sub-Aqua Club	4,000
	Belcarra Tennis and Badminton Club	3,000
	Kilfian G.A.A. Club	4,000
	McHale Community Park Committee, Bofeenaun	4,000
	Grainne Uaile Sub-Aqua Club	3,000
	Killala G.A.A.	3,000
	Ardnaree Boxing Club	4,000
	Carrowholly Amenity Centre	3,000
	Glenisland Development Company	3,000
	Kiltimagh Town Hall	290
	Sheridan Memorial Community Centre, Bohola	5,000
	Turlough Community Centre	3,000
	The Quay Playgroup, Westport	278
	Moygownagh Community Development Association	8,000
	Pollatomish Youth Hostel	1,000
	Ballinrobe Brass and Reed Band	2,000
	Lough Mask and Lough Carra Tourist Development Association	3,000
	St. Joseph's Parish Hall Committee, Knock	3,000

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Mayo County Council (Cont'd)	Belmullet Scout Troop	4,000
	Octagon Monument Restoration Committee, Westport	10,000
	Snugboro Foróige	1,300
	Belmullet Development Society	7,000
	Castlebar Community Development Association	6,000
	Ballina Town A.F.C.	4,000
	*Creevagh Social Centre Committee	1,000
	*Board of Management, Rice College, Westport	15,000
	*Charlestown Bellaghy & Districts Recreation Centre	10,000
	*Aghagower Handball Club	3,000
	*The Grotto, Ballinrobe	1,000
	**Ballycroy Community Council	7,300
Meath County Council	Navan Travellers Committee, Navan	2,000
	Lismullen Community Concern Association	1,000
	Kells Enterprise Group	5,000
	Slane Tidy Towns (Boyne Canal)	1,000
	Bective G.F.C., Cannistown	3,000
	Boyne Valley Greyhound Track, Navan	2,000
	Summerhill Community Centre	5,000
	Boardsmill G.A.A. Pairc Cill Mhuire	1,400
	Baconstown G.A.A., Enfield	3,000
	Ashbourne Pitch & Putt Club	3,000
	Dunshaughlin G.A.A., Drumree Road	3,000
	Kilbride G.F.C.	5,000
	Moynalvey G.F.C.	5,000
	St. Declan's Field Development, Ashbourne	5,000
	Ratoath Pitch & Putt Club	2,967
	Dunshaughlin Pitch & Putt, Drumree Road	2,000
	Kells Handball Club	3,000
	Athboy Community Council	5,000
	Kells Scouts and Guides Hall	2,000
	Oldcastle Pitch & Putt Club	5,000
	Donaghmore Gaelic Football Club	5,000
Monaghan County Council	St. Mary's Parochial Hall, Latton	3,000
	Killeevan Development Association	5,000
	Our Lady's Community Centre, Castleblayney	10,000
	Tyolland Community Sports Complex Committee	10,000
	Drumhowan G.F.C.	5,000
	St. Joseph's School, Carrickmacross	5,000
	Ballybay Pearse Brothers G.F.C.	15,000
	St. Tierney's G.F.C., Clones	5,000

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<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Monaghan County Council (Cont'd)	Carrickmacross Rovers F.C.	10,000
	St. Oliver Plunkett Park Development Tully, Emyvale	10,000
	St. Mary's Park Development	5,000
	Killeevan Sarsfields G.F.C.	5,000
	Amenity Scheme, Inniskeen	5,000
Offaly County Council	Ballinagar Community Centre	4,000
	Bracknagh Community Hall Committee	3,000
	Clareen Amenity Centre	3,000
	Eglish and Rath Community Centre	2,000
	Killoughey Community Centre	2,000
	Raheen G.A.A.	4,000
	Tubber Development Association	1,000
	Clara Boys and Girls Club	2,000
	Daingean Youth Club	3,000
	Shannonbridge G.A.A.	3,000
	Tullamore Tennis Club	3,000
	Bracknagh - Beechwood Housing Estate	500
	Cloneygowan Development Association	2,000
	Dunkerrin Village Tidy Towns Committee	3,000
	Kinnitty Group Development	3,000
	St. Columbas Boy Scouts, Tullamore	6,000
	Offaly Rowing Club, Tullamore	2,000
	Birr G.A.A. Club	6,000
	Clara Pitch and Putt Club	2,000
	Rynagh's Football Club, Cloghan	4,000
	Edenderry Town Football Club	2,000
	*Edenderry Town Football Club	3,000
	*Ballinagar G.A.A.	4,000
	Ferbane G.A.A. Club	4,000
	*Belmont/St. Saran's G.A.A. Club	4,000
	*Bracknagh G.A.A. Club	2,000
Roscommon County Council	Aughrim/Kilmore Community Centre	5,000
	Crossna Community Centre	5,000
	Tibohine Community Centre	5,000
	Kilbegnet Community Centre	8,000
	St. John's Community Council, Lecarrow	6,000
	Knockcroghery Community Centre	8,000
	Dysart Community and Sports Centre	5,000
	Cavetown Residents Association	5,000
	St. Ronan's Pitch Development Committee, Ballyfarnon	10,000
	Kilglass Gaels G.A.A. Club	4,000

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Roscommon County Council (Cont'd)	St. Coman's Handball Club	4,000
	St. Aidan's G.A.A. Club, Ballyforan	5,000
	Cootehall Residents Association	10,000
	Elphin G.A.A.	10,000
	Kilteevan Development Committee	2,000
	**Ballyleague Development Association	1,500
Sligo County Council	Ballymote, Loftus Hall	4,000
	Curry Community Centre	5,000
	Banada Athletic Club	5,000
	Enniscrone Community Hall	3,000
	Geevagh Community Hall	3,000
	Keash Community Development Association	4,000
	Ballinalack Community Park	1,000
	Gurteen Community Development Association	5,000
	Sligo G.A.A.	5,000
	Tubbercurry G.A.A.	5,000
	Collooney Handball Club	2,000
	Sligo/Leitrim & District Football League	20,000
	Monasteraden Community Development Committee	4,000
	Cloonacool Development Committee	7,000
Tipperary N.R. County Council	Ballinaclough Hall Committee	7,000
	Clonmore Community Centre	2,000
	Roscrea Muintir na Tire	2,000
	Terryglass Community Centre	4,000
	Upperchurch Hall Committee	6,000
	Gortahoola Handball Club	2,000
	Killea G.A.A. Club	5,000
	Moyne Sports Field Committee	5,000
	Newport Community Council	4,000
	Nenagh Pitch & Putt Club	4,000
Tipperary S.R. County Council	Clonakenny G.A.A. Club	3,000
	Ardfinan Community Council	8,000
	Fethard Sports Centre	2,500
	Larkspur Park Sports	5,000
	*Burncourt Community Council	2,000
	*Cahir Meals on Wheels	1,000
	*Mullinahone Community Council	2,000
	*Cahir Brass Band	4,000
	*Boherlahan Sportsfield Committee	6,000
	*Hollyford Handball Club	2,000

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<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Tipperary S.R. County Council	*St. Molleran's Hurling and Football Club	5,000
	Dungarvan Handball Club	5,000
Waterford County Council	Clonea G.A.A. Club	10,000
	Sliabh gCua Community Centre Committee	10,000
	*Sliabh gCua Community Centre Committee	4,000
	*C.L.G. an Sean Phobal	2,000
	*Dungarvan Hurling & Football Club	5,000
	*Kilrossanty G.A.A. Club	4,000
	*Tramore Bridge Club	3,000
	*Ballyduff Muintir Community Council	4,000
	*Tallow Enterprise Group	2,000
	*Portlaw Hurling & Football Club	5,000
	*Bonmahon G.A.A. Club	4,000
	*Tramore Pitch & Putt Club	3,000
	*Brickey Rangers G.A.A. Club	5,000
	*Bonmahon Lifeguard Club	4,000
	*Ballyduff School Management Board	2,000
Westmeath County Council	Mullingar Branch Red Cross	2,000
	Dean Crowe Hall Development Committee	5,000
	Loughnavalley Parish Committee	2,500
	Ballymore Community Centre	8,000
	Collinstown Hall Committee	5,000
	St. Kieran's Community Centre	5,000
	Comhaltas Ceoltóirí Éireann	5,000
	Mullingar Shamrocks G.F.C.	5,000
	Mullingar Tennis Club	3,000
	Shandonagh G.A.A.	5,000
	Bunbrosna G.A.A.	5,000
	Athlone Boat Club	5,000
	Tubberclair G.A.A.	5,000
	Caulry G.A.A. Club	5,000
	Tang G.A.A. Club	6,000
	Ballinagore G.A.A.	5,000
	Castlepollard Hurling Club Phase II	10,000
	Slí An Aifrinn Residents Association	2,500
	Cornamaddy Residents Association	1,500
	Kilbeggan Development Committee	5,000
	Tyrellspass Town Development Association	5,000
	*Athlone Brass & Reed Band	3,000
Wexford County Council	St. Senan's Community (Templeshannon) Centre	10,000
	Kiltealy Community Centre	5,000

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Wexford County Council (Cont'd)	St. Martin's Community Centre, Piercestown	4,000
	Marshalstown Community Centre	8,000
	Corish Park Residents Association	1,000
	Holy Family Confraternity Band/Catholic Girl Guides	1,000
	Gorey G.A.A. Park Committee	5,000
	Castletown G.A.A.	15,000
	Marshalstown G.A.A. Club, Enniscorthy	5,000
	Rapparees/Starlights G.A.A., Enniscorthy	3,000
	Shamrocks G.A.A. Club	5,000
	Gorey Boxing Club	700
	Campile Soccer Club	10,000
	Rathgarogue/Cushinstown G.A.A. Club	3,000
	Wexford Albion Schoolboys F.C.	3,000
	Oylegate/Glenbrien G.A.A. Club	5,000
	Galbally Sports and Leisure Club	5,000
	C.B.S. Parents Council, Enniscorthy	2,000
	The Parle/Creane/Hogan Monument Restoration Committee	4,000
	Loch Garman Silver Band	1,000
	Fethard G.A.A. Club	15,000
	Kilmore G.A.A. Club	6,000
Wicklow County Council	County Wicklow Bay Swimming Club	5,000
	Greystones Bowling Club	3,505
	Grangecon Boxing Club	5,000
	Beautiful Bray Association	1,000
	*Enniskerry Community Youth and Sports Centre	2,551
	Immal Hall	5,000
	Wolfe Tone District Youth Club	10,000
	Glenmalure Development Committee	5,000
	Little Bray Community Centre, Fassaroe	4,760
	5th Wicklow Sea Scouts, Bray	5,000
	Greystones A.F.C.	360
	Greystones Lawn Tennis Club	10,700
	Wicklow Rugby F.C.	5,000
	Tinahely G.A.A. Club	5,000
	Arklow Celtic Soccer Club	1,290
	West Wicklow Athletic Club	5,000
Cork Corporation	Ballyphehane Community Association	7,000
	Rock Community Centre	6,000
	South Parish Community Association	10,000
	Mahon Family Resource Centre	6,000
	St. Finbarr's Pipe Band	6,000

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<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Cork Corporation (Cont'd)	Bishopstown G.A.A. Club	800
	Mayfield G.A.A.	6,000
	St. Michael's Bowling Club	3,000
	Tramore Athletic (Cork) F.C.	20,000
Dublin Corporation	Cherry Orchard C.A.R.C.	55,000
	Ballyfermot Resource Centre	6,300
	Lourdes Day Care Centre	2,000
	Darndale Community Centre	9,964
	Walkinstown Social Service Centre	2,307
	Our Lady of Lourdes Parish Hall, Sean McDermott Street	1,500
	Christ the King Day Centre, Cabra	2,227
	Grange Woodbine Residents Association Ltd. Raheny	13,896
	Ballygall Community Services Council, East Finglas	20,000
	St. Francis Xavier Community Centre, Dorset Street	3,500
	Prussia Street Parish Centre	3,590
	St. Joseph's Parish, Berkeley Road	10,000
	Mother McAuley Centre, Drimnagh	3,700
	Dunard Project Committee	3,000
	Sancta Maria Day Centre, Cabra	3,000
	Stanhope Street Playgroups	1,949
	Liffey Gaels G.A.A. Club, Inchicore	20,000
	108th C.B.S.I. Rivermount, Finglas South	5,000
	Stella Maris Rowing Club, Ringsend	4,000
	1st Dublin C.B.S.I., Marino	19,700
	1st Port Sea Scouts, Ringsend	3,000
	O.L.V. Youth Centre, Ballyfermot	2,500
	St. Paul's Artane F.C.	10,000
	St. Mary's Youth Club, Ballyfermot	2,800
	Brú Crumlin	24,500
	9th/10th C.B.S.I., Aughrim Street	2,748
	St. Fergal's Hall, Finglas	5,000
	Clanna Gael, Fontenoy G.A.A. Club, Ringsend	30,000
	St. Patrick's Rowing Club, Ringsend	6,000
	Drumcondra F.C.	2,800
	Trinity Sports and Leisure F.C., Donaghmede	8,000
	Anchor Youth Club, Artane	5,000
	Erin's Isle Football Club, Finglas	40,000
	66th Unit C.B.S.I.	19,000
	Avona/Arbour Hill Boxing Club	5,000
	5th Port Dublin Sea Scouts, Bull Island	8,000
	St. John Bosco Youth Club, Drimnagh	1,698

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Dublin Corporation (Cont'd)	Crumlin Active Retirement Association	3,000
	Orchard United F.C., Ballybough	1,000
	Cabra West Youth Services	9,200
	All-weather running track, Greendale Road, Kilbarrack	30,000
	Whitehall Colmcille G.A.A. Club	20,000
	St. Laurence O'Toole G.A.A. Club	10,000
	Ballymun Kickhams G.A.A. Club	25,000
	St. Monica's Youth Centre, Edenmore	8,000
	Scoil Eoin, Kilbarrack	5,000
	Clareville Estate, Glasnevin	10,000
	St. Kevin's Boys Club, Whitehall	10,000
	Scoile Íde, Finglas West	5,000
	**Damdale Youth & Community Services	8,600
	**Mother of Divine Grace Church, Ballygall	18,000
	**St. Bernard Youth Club, Dublin 7	1,899
	**Clontarf Swimming Club	1,470
	**St. Laurence O'Toole G.A.A. Club	18,000
	**Cherry Orchard community centre	25,000
Dun Laoghaire Corporation	Boooterstown Community Centre	10,000
	Physically Handicapped and Able Bodied Club	1,750
	29th Dublin C.B.S.I., Blackrock	5,000
	Curragh Sub-Aqua Club	9,450
	St. Joseph's F.C., Glasthule	4,550
	Dun Laoghaire Bowling Club	5,000
	Carraig Tennis Club, Blackrock	7,700
Galway Corporation	St. Joseph's Community Centre, Shantalla	15,000
	Mervue G.A.A. Club	10,000
	Ballybane Community Centre	20,000
	Castlepark Sports	10,000
	Ballinfoyle Amenity Park	10,000
	Ballyloughane Amenity Walk	10,000
	Lough Atalia	15,000
Limerick Corporation	Janesboro F.C.	5,000
	St. Martin's Youth Centre	550
	Ballynanty Youth Club	900
	*Shannon Rugby Football Club	5,000
	*Fairview Rangers A.F.C.	5,000
	*St. Mary's Rugby Football Club	4,000
	*St. Michael's Rowing Club	3,000
	*Corpus Christi G.A.A. Club	2,000
	*Moyross Community Enterprise Committee	3,000

Vote 25

<i>Local Authority</i>	<i>Project</i>	<i>Amount £</i>
Limerick Corporation (Cont'd)	*Kileely Community Project	2,000
	*St. Mary's Prize Band	4,000
	*Prospet United A.F.C.	4,000
	*Limerick Boat Club	5,000
	*Pike Rovers A.F.C.	5,000
	*Hyde Rangers Football Club	5,000
	*St. Patrick's Scout and Community Hall	4,000
Waterford Corporation	St. Bridgid's Social Services	3,000
	Waterford Harbour Subaqua Club	7,000
	De La Salle Centre	10,000
	Summerbreak Childrens Holiday Project	1,000
	Secular Franciscan's Caravan Project	3,000
	St. Anne's Waterford Tennis Club	10,000
	St. Otteran's Pitch and Putt Club	2,000
	Dunmore Badminton Club	4,000
	Bohemians Football Club	5,000
	**St. John's Park, Recreation area	400
Sligo Corporation	**Cranmore/Abbeyquarter Community Centre	17,984
TOTAL		<u>£4,100,153</u>

** = Allocations under the 1988 scheme, paid in 1991

* = Allocations under the 1991 scheme, paid in 1991

All others concern projects granted allocations in 1990 and paid in 1991.

BRENDAN O'DONOGHUE
Accounting Officer,
DEPARTMENT OF THE ENVIRONMENT
10th April, 1992

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts are correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

OFFICE OF THE MINISTER FOR EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Education, for certain services administered by that Office and for payment of certain grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances	15,400,000	15,107,115	292,885	-
A.2.- Travelling and Incidental Expenses	1,765,000	1,748,520	16,480	-
A.3.- Office Machinery and other Office Supplies	1,864,000	1,300,259	563,741	-
A.4.- Office Premises Expenses	596,000	658,741	-	62,741
A.5.- Postal and Telecommunications Services	1,385,000	1,500,280	-	115,280
A.6.- Consultancy Services	400,000	155,268	244,732	-
B.1.- Grant-in-Aid Fund for General Expenses of Adult Education Organisations	244,000	244,000	-	-
B.2.- Transport Services	32,434,000	32,539,989	-	105,989
B.3.- International Activities (a)	1,300,000	1,084,617	215,383	-
B.4.- Research and Development Activities	410,000	312,885	97,115	-
B.5.- Technological Aids	72,000	72,000	-	-
B.6.- Teachers' Centres	259,000	199,230	59,770	-
B.7.- Expenses of National Council for Curriculum and Assessment	350,000	324,304	25,696	-
B.8.- Grant-in-Aid Fund for General Expenses of Youth and Sports Organisations and other Expenditure in relation to Youth and Sports Activities (a)	15,406,000	15,393,072	12,928	-
B.9.- Grants for the provision of Recreational Facilities (b)				
<i>Original</i>	<i>£562,000</i>			
<i>Less supplementary</i>	<i>249,000</i>			
	313,000	288,988	24,012	-
B.10.- Grants for the provision of Major Sports Facilities (b)	10,454,000	6,472,175	3,981,825	-
B.11.- Grants to Colleges providing Courses in Irish (b)	400,000	476,784	-	76,784
B.12.- Publications in Irish (b)	521,000	523,067	-	2,067
B.13.- Institiúid Teangeolaíochta Éireann - General Expenses (Grant-in-aid) (b)	574,000	552,000	22,000	-
B.14.- Royal Irish Academy of Music - General Expenses (Grant-in-Aid) (b)	808,000	808,000	-	-
B.15.- Grant-in-Aid Fund for General Expenses of Cultural, Scientific and Educational Organisations (b)				
<i>Original</i>	<i>£60,000</i>			
<i>Supplementary</i>	<i>250,000</i>			
	310,000	310,000	-	-

(a) Part-funded from the National Lottery

(b) Funded from the National Lottery

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
B.16.- E.C. Lingua Programme	1,000	-	1,000	-
<hr/>				
GROSS TOTAL				
Original	£85,265,000			
Supplementary	<u>1,000</u>	£85,266,000	£80,071,294	£5,557,567
				£362,861
			Surplus of Gross Estimate over expenditure	
			<u>£5,194,706</u>	
Deduct:-	<u>Estimated</u>	<u>Realised</u>	Deficiency in Appropriations in Aid Realised	
C.- Appropriations in Aid	£453,000	£354,241	<u>£98,759</u>	
<hr/>				
NET TOTAL			Net Surplus to be Surrendered	
Original	£84,812,000			
Supplementary	<u>1,000</u>	£84,813,000	£79,717,053	<u>£5,095,947</u>

(b) Funded from the National Lottery

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.- In addition to the amount expended under this subhead, a sum of £896,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- A.3.- The saving arose because implementation of the Department's Information Technology Plan was slower than anticipated.
- A.4.- Expenditure on maintenance and on energy costs of the offices of the Department was greater than expected.
- A.5.- Expenditure on postal and telephone services was greater than expected.
- A.6.- The saving was due to lower than anticipated expenditure on information technology projects and a delay in starting unit costs studies.
- B.3.- Expenditure was less than estimated mainly because fewer conferences than expected were held in Ireland and a saving arose in Ireland's contribution to UNESCO due to a favourable punt/dollar exchange rate.
- B.4.- Expenditure was less than anticipated due to a reduction in the number of applications for technical assistance, the level of Ireland's contribution to E.C. pilot projects being lower than estimated and because no additional equality projects were commenced during the year.
- B.6.- The saving is due to income generated locally by the centres being greater than expected.
- B.7.- The saving arose because Primary School Curriculum Committee meetings commenced later than expected.
- B.9.- Expenditure was less than estimated because some construction projects did not proceed at the rate anticipated.
- B.10.- The savings are due to delays in the site acquisition programme arising from planning and legal formalities.
- B.11.- The excess expenditure is due to a significant increase in the number of students participating in these courses.
- B.13.- In addition to the amount expended under this subhead, a sum of £46,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- B.14.- In addition to the amount expended under this subhead, a sum of £50,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- B.16.- The saving occurred because pilot projects did not proceed as anticipated.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Sales of publications in Irish	119,000	138,157
2. Recoupment of certain travelling and subsistence expenses from the E.C.	82,000	71,414
3. Contributions from the E.C. for Educational Activities	174,000	18,125
4. Recoupment of salaries, <i>etc.</i> , of officers on secondment	68,000	107,965
5. Miscellaneous	<u>10,000</u>	<u>18,580</u>
TOTAL	<u>£453,000</u>	<u>£354,241</u>

1. Some receipts due in 1990 were received in 1991.
2. The timing of receipts is difficult to estimate.
3. The shortfall arose because E.C. contributions were lower than expected due to delays in the commencement of pilot projects.
4. Recoupment of salaries was greater than expected due to an increase in the number of officers seconded to other Departments.
5. Miscellaneous receipts, particularly in respect of refund of overpayments and cancellation of out-of-date payable orders, which are difficult to estimate, were greater than expected.

EXTRA REMUNERATION

Two Higher Executive Officers, one Staff Officer, and one Clerical Officer received allowances of £5,171, £4,980, £422 and £2,754 respectively, for special duties.

Ten Higher Executive Officers, twelve Executive Officers, fourteen Staff Officers, twenty-five Clerical Officers, twenty-six Clerical Assistants, one Paperkeeper, eighteen Services Officers, one General Operative, twelve Temporary Porters and fifty-eight Temporary Clerical Assistants received sums varying from £438 to £12,538 in respect of overtime. The total amount paid in respect of overtime was £528,329.

Five Nightwatchmen plus one Services Officer were paid a total of £39,894 for extended hours varying in sums from £5,020 to £8,269.

The total number of officers who received extra remuneration was three hundred and eleven.

NOTES

Expenditure charged to Subhead A.2. includes an *ex-gratia* payment of £9 paid to an officer in respect of damage to an item of personal clothing (D.P.S. 3/77).

Expenditure charged to Subhead B.3. includes an amount of £349 written-off in respect of non-refundable cost of an air ticket arising from the cancellation of a study visit abroad due to the international situation in the Gulf early in the year (S.18/17/88).

N. Ó LOINGSEACHÁIN,
Accounting Officer
AN ROINN OIDEACHAIS,
29 Aibreán, 1992

I have examined the above Account and the appended Accounts and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

PUBLIC SERVICE EARLY RETIREMENT SCHEME
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER 1991

Balance on 1st January, 1991	Nil
Receipts from Vote for Superannuation and Retired Allowances (No.18)	£67,537
Payments in respect of Departmental staff	<u>£67,537</u>
Balance on 31st December, 1991	Nil

N. Ó LOINGSEACHÁIN,
Accounting Officer
AN ROINN OIDEACHAIS,
29 Aibreán, 1992

ACCOUNTS OF NON-VOTED FUNDS ADMINISTERED BY THE DEPARTMENT OF EDUCATION
Capital Account for the year ended 31st December, 1991

	£	Securities £	Cash £
<i>Balances on 1st January, 1991</i>			22,632
6.5% Exchequer Stock, 2000/2005	32,447		
6.75% National Loan, 1986/91	750		
7% E.S.B. Stock, 1986/91	100		
7% National Loan, 1987/92	960		
7.25% E.S.B. Stock, 1988/93	6		
8% Capital Loan, 2001	186		
8.5% Capital Stock, 2010	9,703		
9% Capital Loan, 1996	105,891		
9.25% Exchequer Loan, 1991/96	20,198		
9.25% National Loan, 1989/94	15,640		
9.5% Conversion Bond, 1995	364		
9.75% National Development Loan, 1992/97	40,501		
10% E.S.B. Premium Stock, 1991	40,598		
11% National Loan, 1993/98	151,819		
11.75% Capital Stock, 2000	57,341		
12% Conversion Stock, 1995	45,072		
13% E.S.B. Stock, 1990/92	20,910		
563 Units Commissioners of Charitable Donations and Bequests Common Investment Fund	<u>563</u>	<u>543,049</u>	<u>£22,632</u>
		£543,049	53,512
<i>Transferred from Income Account for Investment</i>			
<i>Securities redeemed viz.,</i>			
7% ESB Premium Stock, 1986/91		(100)	100
10% ESB Premium Stock, 1991		(40,598)	50,747
<i>Securities bought viz.,</i>			
9% Capital Loan 1996		23,732	(23,232)
9% Capital Stock 2006		50,834	(50,747)
9.25% Capital Stock 2003		22,362	(22,632)
9.75% National Development Loan 92/97		27,740	(28,203)
<i>Conversion of</i>			
6.75% National Loan, 1986/91		(750)	
to 7.75% Capital Stock		794	
<i>Balances on 31st December, 1991</i>			
Cash for Investment			2,177
6.5% Exchequer Stock, 2000/2005	32,447		
7% National Loan, 1987/92	960		
7.25% E.S.B. Stock, 1988/93	6		
7.75% Capital Stock, 1997	794		
8% Capital Loan, 2001	186		
8.5% Capital Stock, 2010	9,703		
9% Capital Loan, 1996	129,623		
9% Capital Stock, 2006	50,834		
9.25% Exchequer Loan, 1991/96	20,198		
9.25% National Loan, 1989/94	15,640		
9.25% Capital Stock 2003	22,362		
9.5% Conversion Bond, 1995	364		
9.75% National Development Loan, 1992/97	68,241		
11% National Loan, 1993/98	151,819		
11.75% Capital Stock, 2000	57,341		
12% Conversion Stock, 1995	45,072		
13% E.S.B. Stock, 1990/92	20,910		
563 Units Commissioners of Charitable Donations and Bequests Common Investment Fund	<u>563</u>	<u>£627,063</u>	<u>£2,177</u>

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER, 1991

<i>Fund</i>	<i>Balances on 1st January, 1991</i>	<i>Receipts, 1991</i>	<i>Total</i>	<i>Payments, 1991</i>	<i>Balances on 31st December, 1991</i>
	£	£	£	£	£
Killlury or Nelan	-	229	229	-	229
Mary C.Ryan	-	92	92	92	-
H.P. Mulock	-	19	19	-	19
Carlisle and Blake	1,638	893	2,531	480	2,051
Reid Bequest					
Scheme A	-	254	254	-	254
Scheme B	810	860	1,670	-	1,670
Scheme C	8,639	1,822	10,461	4,461	6,000
Fr.O'Halloran	93	33	126	126	-
M.J.McEnery	521	277	798	371	427
Lismore Endowment	105	105	210	210	-
Charleville	184	184	368	184	184
Burke Memorial	98	30	128	48	80
Ciste S.A. Mhic					
Shuibhne	38	31	69	-	69
Erasmus Smith	-	47,437	47,437	47,437	-
M.A.Hardiman	3,000	4,747	7,747	4,747	3,000
TOTAL £	15,126	57,013	72,139	58,156	13,983

Payments include sums transferred to the Capital Account for investment as follows:

	£
Erasmus Smith	46,857
M.A.Hardiman	2,176
Reid Bequest - Scheme C	4,461
Fr. O'Halloran	18
	<u>£53,512</u>

STATEMENT OF EXPENDITURE OUT OF MONEYS PROVIDED FROM THE
EMPLOYMENT GUARANTEE FUND

	£
Balance on 1st January, 1991	15,531
Receipts from the Employment Guarantee Fund	<u>50,000</u>
	65,531
Payments in respect of capital grant projects for the construction of community recreational facilities	<u>25,000</u>
Balance on 31st December, 1991	<u>£40,531</u>

N. Ó LOINGSEACHÁIN,
Accounting Officer
AN ROINN OIDEACHAIS,
29 Aibreán, 1992

GRANTS-IN-AID
Account of Grant-in-Aid Funds, 1991

	<i>Balance on 1st January, 1991 £</i>	<i>Grant- in-Aid 1991 £</i>	<i>Total £</i>	<i>Expenditure 1991 £</i>	<i>Balance on 31st December, 1991 £</i>
Fund for General Expenses of Adult Education Organisations	-	244,000	244,000	244,000	-
Fund for General Expenses of Youth and Sports Organisations and other expenditure in relation to Youth and Sports Activities (a)(b)	-	15,393,072	15,393,072	15,393,072	-
Fund for General Expenses of Institiúid Teangeolaíochta Éireann (a)	-	552,000	552,000	552,000	-
Fund for General Expenses of Royal Irish Academy of Music (a)	-	808,000	808,000	808,000	-
Fund for General Expenses of Cultural, Scientific, and Educational Organisation (a)	-	310,000	310,000	310,000	-
TOTAL	£	-	17,307,072	17,307,072	-

(a) Analysis of payments funded from National Lottery is included below.

(b) A sum of £45,000 from the grant-in-aid was not funded from the National Lottery. Analysis of payments making up this amount is included below.

N. Ó LOINGSEACHÁIN,
Accounting Officer
AN ROINN OIDEACHAIS,
29 Aibreán, 1992

**ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF ADULT
EDUCATION ORGANISATIONS**

	£
Aontas	102,000
Dublin Institute for Adult Education	28,000
Irish Countrywomen's Association	18,000
National Adult Literacy Agency	77,000
People's College	17,000
Reading Association of Ireland	2,000
	<u>£244,000</u>

**ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH AND
SPORTS ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH AND SPORTS ACTIVITIES
NOT FUNDED FROM NATIONAL LOTTERY**

	£
Boys' Brigade	7,750
Girls' Friendly Society	7,875
Irish Methodist Youth Department	4,900
Presbyterian Youth	14,500
YMCA	8,325
YWCA of Ireland	<u>1,650</u>
	<u>£45,000</u>

**NATIONAL LOTTERY VOTED FUNDS
PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1991**

	£
<i>Payments:-</i>	
General Expenses of Youth and Sports organisations and other Expenditure in relation to Youth and Sports Activities	15,348,072
Grants for the provision of Recreational Facilities	288,988
Grants for the provision of Major Sports Facilities	6,472,175
Cultural Activities *	3,532,135
Irish Language	1,551,851
Capital Services for Special Schools and Children in Care **	<u>1,800,233</u>
	£28,993,454
<i>Receipts:-</i>	
Miscellaneous Sports Related (refunds and cancelled or out-of-date payable orders)	<u>5,062</u>
	<u>£28,988,392</u>

* Includes payments from Vote 27 - First-level Education and Vote 29 - Third-level and Further Education

** Paid from Vote 27 - First-level Education (Subhead K.)

N. Ó LOINGSEACHÁIN,
Accounting Officer
AN ROINN OIDEACHAIS,
29 Aibreán, 1992

**ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF YOUTH AND
SPORTS ORGANISATIONS AND OTHER EXPENDITURE IN RELATION TO YOUTH AND SPORTS ACTIVITIES**

	£
Grants to Youth Organisations (see schedule A)	3,891,500
Disadvantaged Youth (see schedule B)	4,423,763
Grants to National Sports Organisations (see schedule C)	1,532,240
Grants to Vocational Education Committees	1,159,950
Grant to Olympic Council of Ireland	555,000
Comhairle le Leas Óige	515,000
Sports Administrators	506,500
Youth Information	449,063
Staffing and Management of outdoor Education Centres	417,000
Payments relating to the promotional activities of Department's Sports Section	400,800
Grants for International Competition	365,720
Gaisce - President's Award Scheme	150,000
Development Officers	145,037

National Coaching and Training Centre	138,500
Grants to Outstanding Sportspersons	138,500
Youth Exchange Bureau	100,000
Institute of Leisure and Amenity Management	75,000
Local Voluntary Youth Councils	55,000
House of Sport	48,466
Political Education Officers	28,000
Sport Tourism	25,000
Grant to Irish Golf Trust	21,021
Co-operation North	20,000
Ireland/UK Youth Exchange Scheme	19,000
Contribution towards the maintenance of Morton Stadium	17,965
International Sports Exchanges	17,051
Ireland/France Youth Exchange Scheme	16,022
Sports Research	12,625
Consultancy Fees	8,620
Safety in Sports Grounds Committee	2,361
Other Youth Exchanges	1,528
Miscellaneous	<u>91,840</u>
	£15,348,072

GRANTS FOR THE PROVISION OF RECREATIONAL FACILITIES

	£
Hacketstown Community Council, Co.Carlow	1,000
Shannon Gaels G.A.A., Co.Cavan	500
Farrenconnell Girl Guides, Co.Cavan	500
Killanena Field Development Committee, Co.Clare	779
O'Callaghans Mills G.A.A. Club, Co.Clare	1,343
Spanish Point Convent Of Mercy School, Co.Clare	1,000
St.Mary's A.F.C, White's Cross, Co.Cork	500
Lough Rovers G.A.A. Club, Co.Cork	5,000
Cullen G.A.A. Club, Co.Cork	1,400
Round Towers G.A.A. Club, Co.Dublin	10,000
Castlevilla, Armagh Road, Dublin	2,000
Saint Patrick's A.F.C. Inchicore, Dublin	20,000
Na Fianna G.A.A. Club, Dublin	3,000
Catholic Girl Guides Harr. St., Dublin	1,000
Petersburgh O.E.C., Galway	500
Comharchumann Inis Meáin Teo., Co.Galway	500
Woodford Youth Club, Co.Galway	350
Moneenageisha & Bohermore C.C., Co.Galway	2,000
Grattan Park Residents Association, Co.Galway	4,000
Loughrea Athletic Club, Co.Galway	4,285
Headford Pitch and Putt Club, Co.Galway	1,309
Galway Rowing Club	32,347
Galway Hibernians A.F.C.	10,000
Galway Bohemians A.F.C	10,000
Gort Golf Club, Co.Galway	3,000
Kilconieran G.A.A. Club, Co.Galway	10,000
Carrabane Foróige Club, Co.Galway	3,500
Galwegians Football Club	6,468
Kilcoona Development Association, Co.Galway	4,000
Presentation Convent Athenry, Co.Galway	5,000
Duagh G.A.A., Co.Kerry	500
Knocknagoshel Comm./G.A.A., Co.Kerry	1,000
Leixlip Amenities Group, Co.Kildare	1,000
Clonaslee Community Council, Co.Laois	3,000
Garryhinch Golf Club, Co.Laois	5,000
The Heath Golf Club, Co.Laois	5,000
Newcastlewest G.A.A. Club, Co.Limerick	3,295

Vote 26

Athea G.A.A. Club, Co.Limerick	1,000
Shanagolden Community Council, Co.Limerick	6,151
Patrickswell G.A.A. Club, Co.Limerick	4,600
Monagea G.A.A. Club, Co.Limerick	500
Longford V.E.C.	10,000
Emmet Óg Football Club, Clonee	17,500
Mayo Soccer League	3,000
Inishturk Community Club, Co.Mayo	250
Mayo G.A.A Board, Castlebar, Co.Mayo	2,000
Charlestown, Bellaghy Amen. Comm. Centre, Co.Mayo	7,000
Toome Community hall, Co.Monaghan	2,629
Kilcormac Development Association, Co.Offaly	910
Glenview Stars Soccer Club, Co.Sligo	500
Lower Ormond Amenity Association, Co. Tipperary	4,504
Ardfinnan G.A.A. Club, Co.Tipperary	1,600
Lismore G.A.A. Club, Co.Waterford	11,500
Ballyduff G.A.A. Club. Co.Waterford	5,000
Oliver Plunkett's G.A.A. Club, Co.Westmeath	5,000
Tyrellspass G.A.A. Club, Co.Westmeath	10,000
St.Mary's G.A.A. Club, Rochfortbridge, Co.Westmeath	10,000
Athlone G.A.A. Club, Co.Westmeath	10,000
Lough Ree Yacht Club, Co.Westmeath	5,000
St. Joseph's, Bishopswater, Co.Wexford	2,000
Avondale/Rathdrum Sports Complex, Co.Wicklow	<u>4,268</u>
	£288,988

GRANTS FOR THE PROVISION OF MAJOR SPORTS FACILITIES

	£
National Coaching and Training Centre attached to University of Limerick:	
Refurbishment	96,873
Science Equipment	60,413
Sports Equipment	32,051
University of Limerick (Track)	39,557
University College, Dublin	188,973
Nenagh Sports Hall, Co.Tipperary	3,201
Castlebar Multi-Purpose Sports Centre, Co.Mayo	9,989
Kilkenny Sports Complex	117,571
Finn Valley Athletic Club, Stranorlar, Co.Donegal	46,442
National Boxing Stadium	5,000
Ballywaltrim Hall, Co.Wicklow	218,401
Longford Town Football Club	11,086
Longford Golf Club	18,919
Morton Stadium, Santry	45,175
National Sports Stadium (Site)	4,207,556
National Sports Stadium (Fees)	950,000
Clifden Community School Sports Hall	115,958
Skibberreen Sports Hall	146,010
Caherciveen G.A.A. Club	20,000
Corinthians Hockey Club	39,000
Limerick G.A.A. Club	<u>100,000</u>
	£6,472,175

CULTURAL ACTIVITIES

	£	
Royal Irish Academy of Music	808,000	
Cultural Organisations (see Schedule D)	310,000	
School of Celtic Studies of the Dublin Institute for Advanced Studies *	1,650,000	
Cultural Exchanges	337,665	
UNESCO	331,470	
Grants in respect of School Libraries **	<u>95,000</u>	
		£3,532,135

* Paid from Vote 29 - Third-level and Further Education (Subhead G.)

** Paid from Vote 27 - First-level Education (Subhead F.)

IRISH LANGUAGE

	£	
Institiúid Teangeolaíochta Éireann	552,000	
Publications in Irish	523,067	
Courses in Irish	<u>476,784</u>	
		<u>£1,551,851</u>
		<u>£27,193,221</u>

SCHEDULE A - GRANTS TO YOUTH ORGANISATIONS

	£	
An Óige	89,200	
Catholic Boy Scouts of Ireland	236,188	
Catholic Guides of Ireland	103,499	
Catholic Youth Council	350,395	
Church of Ireland Youth Council	67,625	
Comhthreanáil na nÓgeagrais Gaeil	5,000	
Common Training Programme	10,000	
Confederation of Peace Corps	20,000	
ECO - UNESCO Club	24,000	
Feachtas	27,000	
Federation of Irish Scout Associations	10,500	
Foróige	666,100	
Girls' Brigade	16,025	
Irish Girl Guides	156,921	
Interculture Ireland	16,000	
Junior Chamber Ireland	11,000	
Macra Na Feirme	216,722	
National Association for Youth Drama	19,000	
National Association for Archery Clubs	12,000	
National Youth Council of Ireland	205,000	
National Youth Federation	1,043,450	
No Name club	24,000	
Ógra Chorcaí	148,000	
Ógras	79,000	
Order of Malta Cadet Corps	21,000	
Scout Association of Ireland	189,500	
Voluntary Services International	30,325	
Young Christian Workers	45,050	
Y.M.C.A. of Ireland	<u>49,000</u>	
		<u>£3,891,500</u>

SCHEDULE B - DISADVANTAGED YOUTH

	£
Borough of Dún Laoghaire VEC	89,920
Catholic Youth Council	17,255
City of Dublin VEC	1,223,908
City of Cork VEC	189,040
City of Galway VEC	215,150
City of Limerick VEC	58,955
City of Waterford VEC	229,110
County Dublin VEC	542,040
Eastern Health Board	520,000
Midland Health Board	20,670
Mid-Western Health Board	15,150
National Association of Training Centres for travelling people	246,670
National Youth Federation	755,725
North-Eastern Health Board	4,000
North-Western Health Board	15,835
Offaly County Council	6,210
St. Angela's Convent of Mercy, Castlebar	4,000
South-Eastern Health Board	9,000
Southern Health Board	93,635
Town of Bray VEC	56,925
Town of Tralee VEC	87,285
Udarás na Gaeltachta	<u>23,280</u>
	<u>£4,423,763</u>

SCHEDULE C - GRANTS TO NATIONAL SPORTS ORGANISATIONS

	£
Association for Adventure Sports	81,500
Badminton Union of Ireland	35,375
Bord Luthchleas na hÉireann	68,375
Comhairle Liathróid Láimhe na hÉireann	44,410
Cumann Luthchleas Gael	141,000
Cumann Camogafochta na nGael	27,500
Equestrian Federation of Ireland	27,500
Federation of Irish Cyclists	37,500
Football Association of Ireland	86,900
Golfing Union of Ireland	13,000
Ireland Special Olympics	23,330
Irish Amateur Boxing Association	46,650
Irish Amateur Gymnastics Association	16,250
Irish Amateur Rowing Union	76,000
Irish Amateur Swimming Association	107,500
Irish Basketball Association	47,700
Irish Canoe Union	25,000
Irish Cricket Union	10,000
Irish Hockey Union	16,500
Irish Ladies Hockey Union	22,550
Irish Lawn Tennis Association	66,500
Irish Mini-Sport Movement	29,000
Irish Schools Basketball Association	7,750
Irish Schools Athletic Association	20,500
Irish Schools Swimming Association	13,870
Irish Squash Rackets Association	12,375
Irish Womens' Squash Rackets Association	13,080
Irish Yachting Association	14,000
Irish Wheelchair Association	57,500
Motorcycle Union of Ireland	12,000
National Athletic & Cycling Association of Ireland	50,250

National Community Games	66,000	
Republic of Ireland Snooker and Billiards Association	10,500	
Saol Plus	15,500	
Volleyball Association of Ireland	16,000	
Miscellaneous Grants under £10,000 (39 organisations)	<u>172,875</u>	
		<u>£1,532,240</u>

SCHEDULE D - ANALYSIS OF PAYMENTS FROM THE GRANT-IN-AID FUND FOR GENERAL EXPENSES OF CULTURAL, SCIENTIFIC, AND EDUCATIONAL ORGANISATIONS FUNDED FROM NATIONAL LOTTERY

	£	
An Coimisiún le Rincí Gaelacha	1,000	
Comhdháil Múinteoirí le Rincí Gaelacha	1,000	
Cumann Béaloideas Éireann	1,250	
Cumann Scoildrámaíochta	19,000	
Foras Éireann	4,000	
Irish Committee for Historical Sciences	1,000	
Irish Film Institute	9,000	
National Youth Orchestra of Ireland	12,250	
Royal Society of Antiquaries of Ireland	500	
Royal Zoological Society of Ireland	250,000	
School Recital Scheme	7,000	
Slógadh	<u>4,000</u>	
		<u>£310,000</u>

FIRST-LEVEL EDUCATION

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for First-level Education.

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less Than Granted	More Than Granted
		£	£	£	£
A.-	Salaries, etc. of Teachers	394,500,000	387,675,264	6,824,736	-
B.-	Model Schools - Miscellaneous Expenses	102,000	120,903	-	18,903
C.-	Capitation Grants towards Operating Costs of National Schools	16,390,000	16,162,614	227,386	-
D.-	Grants towards Clerical Assistance in National Schools	2,745,000	2,718,978	26,022	-
E.-	Grants towards the Employment of Caretakers in National Schools	2,533,000	2,368,810	164,190	-
F.-	Other Grants and Services (a)	3,984,000	4,292,101	-	308,101
G.-	Child Care Assistants in National Schools for the Handicapped	731,000	724,003	6,997	-
H.-	Special Services for Children in Care	4,807,000	4,609,703	197,297	-
I.-	Special Educational Projects	380,000	359,863	20,137	-
J.-	Superannuation, etc. of Teachers	58,262,000	57,646,877	615,123	-
K.-	Building, Equipment and Furnishing of National Schools and Special Schools for Children in Care (a)	13,000,000	18,445,129	-	5,445,129
GROSS TOTAL		£497,434,000	£495,124,245	£8,081,888	£5,772,133
				Surplus of Gross Estimate over Expenditure	
				<u>£2,309,755</u>	
Deduct:-		<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
L.-	Appropriations in Aid	£23,192,000	£24,670,857	<u>£1,478,857</u>	
				Total Surplus to be surrendered	
NET TOTAL		£474,242,000	£470,453,388	<u>£3,788,612</u>	

(a) Part-funded from the National Lottery

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.- In addition to the amount expended under this subhead, a sum of £24,581,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- B.- The excess expenditure arose due to increased operational costs of model schools during the year and to a redundancy payment. In addition to the amount expended under this subhead, a sum of £2,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- D.- In addition to the amount expended under this subhead, a sum of £110,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).

- E.- Savings arose partly because of delays in filling vacancies and replacement of staff beginning at a lower point on the incremental scale. In addition to the amount expended under this subhead, a sum of £101,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- F.- The excess was mainly due to increased expenditure on special assistance for schools in disadvantaged areas.
- G.- In addition to the amount expended under this subhead, a sum of £24,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- H.- In addition to the amount expended under this subhead, a sum of £221,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- I.- Funding of Special Education Projects was lower than anticipated. In addition to the amount expended under this subhead, a sum of £39,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- J.- In addition to the amount expended under this subhead, a sum of £4,531,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- K.- Capital projects of all kinds proceeded more rapidly than anticipated.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. SUPERANNUATION, ETC., OF NATIONAL TEACHERS		
(a) Refunds of gratuities under National School Teachers' superannuation schemes, 1934 to 1958, etc	34,000	21,215
(b) Contributions to the National School Teachers' Superannuation schemes	18,318,000	19,456,255
(c) Contributions to Teachers' spouses' and children's Pensions scheme	3,977,000	4,218,715
2. Contributions to pension scheme for non-teaching staff of special schools for children in care (Subhead H.)	85,000	90,471
3. Contributions to superannuation scheme for Clerical Assistants in National Schools (Subhead D.)	46,000	53,339
4. Recoupment of salaries etc. of teachers on secondment.	514,000	599,578
5. Handling charges involved in making certain deductions from teachers' salaries	118,000	131,363
6. Miscellaneous	<u>100,000</u>	<u>99,921</u>
TOTAL	<u>£23,192,000</u>	<u>£24,670,857</u>

- 1.(a) Refunds of gratuities cannot be estimated with accuracy.
- 1.(b) The surplus is due to the increases in remuneration arising from the application of pay increases in 1991.
- 1.(c) The surplus is mainly due to increases in remuneration arising from the application of pay increases in 1991.
2. The surplus arose as a consequence of the recruitment of new staff in a special school.
3. The surplus is due to the increases in remuneration arising from the application of pay increases in 1991.
4. Refunds of salary in respect of teachers on secondment were greater than anticipated.
5. The surplus is due to the amount of such deductions being greater than anticipated.

NOTES

Expenditure charged to Subhead A. includes an amount of £1,000 written-off as irrecoverable arising from the fraudulent encashment of a payable order which was stolen (S.18/17/83) and an amount of £15,970 paid to a teacher who was deemed to be on sick leave during 1991 (S.18/20/79).

Expenditure charged to Subhead H. includes payments of £3,982 (S.18/47/77), £485 (S.18/17/83) and £3,734 (S.18/43/85) made following compensation claims against inmates of a special school for young offenders.

Expenditure charged to Subhead K. includes an amount of £8,179 written-off in respect of a project which did not proceed (S.18/2/86 and S.18/2/88).

N. Ó LOINGSEACHÁIN
Accounting Officer
DEPARTMENT OF EDUCATION
29 April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

SECOND-LEVEL AND FURTHER EDUCATION

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for Second-level and Further Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.- Secondary Teachers - Incremental Salary Grant				
<i>Original</i>	<i>£228,849,000</i>			
<i>Supplementary</i>	<i>2,000,000</i>	230,849,000	230,650,449	198,551
B.- Grants to Secondary School Authorities and other Grants and Services in respect of Secondary Schools	33,242,000	33,629,711	-	387,711
C.- Grants towards Clerical Assistance in Secondary Schools	2,409,000	2,267,680	141,320	-
D.- Superannuation of Secondary, Comprehensive and Community School Teachers	21,119,000	20,888,131	230,869	-
E.- Comprehensive and Community Schools - Running Costs				
<i>Original</i>	<i>£62,460,000</i>			
<i>Less Supplementary</i>	<i>1,100,000</i>	61,360,000	60,939,344	420,656
F.- Annual Non-capital Grants to Vocational Education Committees (excluding Grants in respect of Regional and Other Technical and Specialist Colleges for running costs and certain student support)				
<i>Original</i>	<i>£148,035,000</i>			
<i>Less Supplementary</i>	<i>700,000</i>	147,335,000	146,833,219	501,781
G.- Payments to Local Authorities in respect of Superannuation Charges				
<i>Original</i>	<i>£13,000,000</i>			
<i>Less Supplementary</i>	<i>400,000</i>	12,600,000	12,461,076	138,924
H.- Grants under Section 109 of the Vocational Educational Act, 1930	44,000	40,302	3,698	-
I.- Miscellaneous Post-primary Services				
<i>Original</i>	<i>£1,301,000</i>			
<i>Supplementary</i>	<i>450,000</i>	1,751,000	1,601,091	149,909
J.- Secondary Schools - Annual Repayments of Building Loans	5,000	4,718	282	-
K.- Examinations				
<i>Original</i>	<i>£8,535,000</i>			
<i>Supplementary</i>	<i>700,000</i>	9,235,000	9,205,852	29,148
L.- Miscellaneous				
<i>Original</i>	<i>£66,000</i>			
<i>Supplementary</i>	<i>48,000</i>	114,000	116,867	-
				2,867

Service		Grant	Expenditure	Expenditure compared with Grant	
				Less Than Granted	More Than Granted
		£	£	£	£
M.- Second-Level Schools - Building Grants and Capital Costs					
Original	£18,625,000				
Supplementary	<u>1,400,000</u>	20,025,000	20,049,552	-	24,552
GROSS TOTAL					
Original	£537,690,000				
Supplementary	<u>2,398,000</u>	£540,088,000	£538,687,992	£1,815,138	£415,130
				Surplus of Gross Estimate over Expenditure	
				<u>£1,400,008</u>	
Deduct:-		<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
N.- Appropriations in Aid					
Original	£93,818,000				
Less Supplementary	<u>22,585,000</u>	£71,233,000	£84,513,082	<u>£13,280,082</u>	
NET TOTAL				Total Surplus to be surrendered	
Original	£443,872,000				
Supplementary	<u>24,983,000</u>	£468,855,000	£454,174,910	<u>£14,680,090</u>	

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Bank interest accrued on advance from European Social Fund £59,713

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.- In addition to the amount expended under this subhead, a sum of £14,238,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- C.- The saving was mainly due to career-breaks taken by clerk-typists. In addition to the amount expended under this subhead, a sum of £96,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- D.- In addition to the amount expended under this subhead, a sum of £1,548,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- E.- In addition to the amount expended under this subhead, a sum of £3,409,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- F.- In addition to the amount expended under this subhead, a sum of £8,152,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- G.- In addition to the amount expended under this subhead, a sum of £750,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- H.- The saving was due to falling enrolments.
- I.- Savings arose from delays in the start-up of the National Council for Vocational Awards and in the commencement of a programme for disadvantaged students.
- J.- The saving arose because of rounding up to the nearest thousand pounds when the estimate was prepared.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1.- Superannuation, etc., of Secondary, Comprehensive and Community School Teachers			
(a) Contributions to Secondary Teachers' Superannuation Scheme			
Original	£11,985,000		
Supplementary	<u>700,000</u>	12,685,000	12,684,012
(b) Contributions to Secondary Teachers' Spouses' and Children's Pension scheme			
Original	£2,618,000		
Supplementary	<u>135,000</u>	2,753,000	2,794,538
(c) Refund of gratuities under Secondary Teachers' Superannuation Scheme		26,000	7,316
2.- Examination Fees of Students			
Original	£5,107,000		
Supplementary	<u>100,000</u>	5,207,000	5,202,040
3.- Refund of portion of capital grants (Subhead M)		98,000	100,525
4.- Contributions to Superannuation Scheme for Clerical Assistants in Secondary Schools (Subhead C)		46,000	55,160
5.- Receipts from the EC Social Fund			
Original	£73,030,000		
Less Supplementary	<u>23,520,000</u>	49,510,000	62,694,428
6.- Contributions towards the building and equipping costs of Community Schools		38,000	-
7.- Recoupment of salaries etc. of teachers on secondment		365,000	421,715
8.- Handling charges involved in making certain deductions from teachers' salaries		55,000	76,871
9.- Repeat Leaving certificate course fees		350,000	355,550
10.- Miscellaneous		<u>100,000</u>	<u>120,927</u>
TOTAL			
Original	£93,818,000		
Less Supplementary	<u>22,585,000</u>	<u>£71,233,000</u>	<u>£84,513,082</u>

1.(c) Refunds of gratuities do not form a regular pattern and cannot be estimated with accuracy.

4. The surplus is due to the increases in remuneration arising from the application of pay increases in 1991.

5. Payments re-scheduled for receipt in 1992 were received in 1991.

6. No contributions were due pending the execution of new Deeds of Trust.

7. The surplus was due to the higher than anticipated numbers on secondment.

8. The take-up by teachers of voluntary deduction-at-source schemes was greater than anticipated.

10. The surplus is mainly due to increased receipts in respect of refund of overpayments and cancellation of out-of-date payable orders.

NOTES

Expenditure charged to Subhead A. includes an amount of £1,074 paid in settlement of a claim for compensation and costs arising from duties performed by a teacher without the authorisation of the Department (S.18/17/83).

Expenditure charged to Subhead E. includes amounts ranging from £200 to £42,500 and totalling £114,568 paid in settlement of claims for compensation and in legal costs arising from accidents in one comprehensive and eleven community schools (S.18/35/78).

N. Ó LOINGSEACHÁIN
Accounting Officer
DEPARTMENT OF EDUCATION
29th April, 1992

I have examined the above Account and the appended Statement and Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

STATEMENT OF LOANS
Loans issued towards building of Secondary Schools and repayments thereof (Subhead N.3)

Period	Amounts of	Repayments	
	Loans issued	Principal	Interest
	(1)	(2)	(3)
	£	£	£
From 1st April, 1968			
to 31st December, 1990	2,528,111	2,086,615	2,557,898
Year ended 31st December, 1991	Nil	56,586	43,939
Total	£2,528,111	2,143,201	2,601,837

Principal outstanding: (1) £2,528,111 minus (2) £2,143,201 = £384,910

REGISTRATION COUNCIL

Account of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31st December, 1991, in respect of Capital and Income

CAPITAL ACCOUNT

	£	Securities £	Cash £
<i>Balance on 1st January, 1991</i>			
Cash for investment			Nil
War Loan, 3.5% Stock	400		
7% National Loan, 1987/92	460		
7.25% ESB Stock, 1988/93	94		
8.5% Capital Bond, 1992	7,905		
9% Capital Loan, 1996	196		
9.25% Exchequer Loan, 1991/96	1,500		
9.5% Conversion Bond 1995	519		
11% National Loan, 1993/98	<u>14,941</u>	£26,015	
<i>Balance on 31st December, 1991</i>			
Cash for investment			Nil
War Loan, 3.5% Stock	400		
7% National Loan, 1987/92	460		
7.25% ESB Stock, 1988/93	94		
8.5% Capital Bond, 1992	7,905		
9% Capital Loan, 1996	196		
9.25% Exchequer Loan, 1991/96	1,500		
9.5% Conversion Bond, 1995	519		
11% National Loan, 1993/98	<u>14,941</u>	<u>£26,015</u>	

INCOME ACCOUNT

	£	£
<i>Balance on 1st January, 1991</i>		5,122
Dividends received		
War Loan, 3.5% Stock	15	
7% National Loan, 1987/92	32	
7.25% ESB Stock, 1988/93	7	
8.5% Capital Bond, 1992	672	
9% Capital Loan, 1996	18	
9.25% Exchequer Loan, 1991/96	139	
9.5% Conversion Bond 1995	47	
11% National Loan, 1993/98	<u>1,643</u>	2,573
Registration fees		6,072
Assessment fees		4,291
Travel and subsistence expenses of Council members		(6,503)
Fees paid to members of Panels of Assessors		(743)
Miscellaneous		<u>(28)</u>
<i>Balance on 31st December, 1991</i>		<u>£10,784</u>

N. Ó LOINGSEACHÁIN
Accounting Officer
DEPARTMENT OF EDUCATION
29th April, 1992

THIRD-LEVEL AND FURTHER EDUCATION

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the payment of sundry grants and grants-in-aid and in respect of Third-level and Further Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Higher Education Grants				
Original	£28,661,000			
Supplementary	<u>1,000,000</u>	29,661,000	29,653,069	7,931
A.2.- University Scholarships, Research Grants and Fellowships				
Original	£407,000			
Supplementary	<u>102,000</u>	509,000	506,762	2,238
A.3.- Grants to Students at Thomond College of Education	669,000	447,985	221,015	-
A.4.- Loans and Grants to Students of Primary Teacher Training Colleges	42,000	29,693	12,307	-
A.5.- Grants to Vocational Education Committees in respect of Grants and Scholarships to Students				
Original	£33,430,000			
Supplementary	<u>2,650,000</u>	36,080,000	35,975,563	104,437
B.1.- An t-Údarás um Ard-Oideachas - Grant-in-Aid for General Expenses	645,000	603,940	41,060	-
B.2.- An t-Údarás um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid) (a)				
Original	£120,220,000			
Supplementary	<u>182,000</u>	120,402,000	120,402,000	-
C.- Annual Grants to Vocational Education Committees in respect of the Running Costs of Regional and Other Technical and Specialist Colleges	73,168,000	73,167,856	144	-
D.- Training Colleges for Primary Teachers				
Original	£6,897,000			
Supplementary	<u>300,000</u>	7,197,000	7,087,758	109,242
E.- Training Colleges for Teachers of Home Economics	1,260,000	1,135,151	124,849	-
F.- Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)	2,039,000	2,039,000	-	-
G.- Dublin Institute for Advanced Studies (Grant-in-Aid) (a)	2,184,000	2,165,000	19,000	-
H.- Cork Hospitals Board - Grant-in-Aid for General Expenses	2,000	-	2,000	-
I.1.- Building Grants and Capital Costs of Regional and Other Technical and Specialist Colleges under Vocational Education Committees	14,000,000	14,008,361	-	8,361

(a) Part-funded from the National Lottery

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
I.2.- An t-Údarás um Ard-Oideachas - Building Grants and Capital Costs for Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)				
Original	£12,000,000			
Less Supplementary	<u>2,500,000</u>	9,500,000	8,882,270	617,730
I.3.- Grant-in-Aid Fund for Building Costs and Other Capital Costs for Third Level Institutions not funded by An t-Údarás um Ard-Oideachas	150,000	150,000	-	-
GROSS TOTAL				
Original	£295,774,000			
Supplementary	<u>1,734,000</u>	£297,508,000	£296,254,408	£1,261,953
				£8,361
			Surplus of Gross Estimate over expenditure	
			<u>£1,253,592</u>	
Deduct:-	Estimated	Realised		
J.- Appropriations in Aid			Surplus of Appropriations in Aid Realised	
Original	£99,550,000			
Less Supplementary	<u>14,138,000</u>	£85,412,000	£104,842,339	<u>£19,430,339</u>
NET TOTAL			Total Surplus to be Surrendered	
Original	£196,224,000			
Supplementary	<u>15,872,000</u>	£212,096,000	£191,412,069	<u>£20,683,931</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.3.- The take-up by students of grants under this scheme, which is being phased out, was less than anticipated.

A.4.- The number of students eligible for grants and loans was less than anticipated.

B.1.- The saving was due to economies effected in administrative costs, together with bank interest accruing to the HEA.

C.- In addition to the amount expended under this subhead, a sum of £5,296,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).

D.- In addition to the amount expended under this subhead, a sum of £417,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).

E.- Expenditure on pensions and gratuities was less than expected.

H.- Anticipated expenses did not arise in 1991.

I.2.- The saving arose because capital projects did not proceed at the rate expected.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1.- Training of Primary Teachers			
(1) Training College Entrance Examination Fees		19,000	23,421
(2) Recovery of Loans to Training College Students		10,000	14,509
2.- Receipts from E.C. Social Fund			
Original	£99,520,000		
Less Supplementary	<u>14,138,000</u>	85,382,000	104,798,079
3.- Miscellaneous		<u>1,000</u>	<u>6,330</u>
TOTAL			
Original	£99,550,000		
Less Supplementary	<u>14,138,000</u>	<u>£85,412,000</u>	<u>£104,842,339</u>

1.(1)- The number of applicants was greater than anticipated.

1.(2)- The rate of recovery is difficult to estimate as it is related to the employment of loan recipients.

2.- Payments scheduled for receipt in 1992 were received in 1991.

3.- Accurate estimation of miscellaneous receipts is difficult.

NOTES

In addition to the amounts issued from the Vote, extra amounts issued from the Vote for Increases in Remuneration and Pensions (No.44) as follows:-

An tÚdarás Um Ard-Oideachas - Grant-in-Aid for General Expenses	£3,000
An tÚdarás Um Ard-Oideachas - General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education	£8,741,000
Dublin Dental Hospital - Dental Education Grant	£157,000
Dublin Institute for Advanced Studies	£85,000

Expenditure charged to Subhead D. includes £245,359 in respect of Voluntary redundancy/early retirement payments to former Carysfort College staff (S.18/2/92).

The amount of loans to training college students outstanding at 31st December, 1991 was £87,438 (Subhead J.1.(2)).

GRANT-IN-AID FUND FOR BUILDING COSTS AND OTHER CAPITAL COSTS FOR THIRD-LEVEL INSTITUTIONS NOT FUNDED BY AN TÚDARÁS UM ARD-OIDEACHAS

Grant-in-Aid, 1991	£150,000
Expenditure, 1991	£150,000
Balance on 31st December, 1991	<u>Nil</u>

N. Ó LOINGSEACHÁIN
Accounting Officer
DEPARTMENT OF EDUCATION
29th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachteaire Cuntas agus Ciste

MARINE

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Marine, including certain services administered by that Office and for payment of certain grants and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances				
Original	£6,120,000			
Less Supplementary	<u>232,000</u>	5,888,000	5,649,281	238,719
				-
A.2.- Consultancy Services				
Original	£76,000			
Less Supplementary	<u>30,000</u>	46,000	54,223	-
				8,223
A.3.- Commissions and Special Enquiries				
Original	£26,000			
Supplementary	<u>618,000</u>	644,000	157,034	486,966
				-
B.1.- Travelling and Incidental Expenses				
Original	£760,000			
Supplementary	<u>137,000</u>	897,000	910,274	-
				13,274
B.2.- Postal and Telecommunications Services	320,000	362,965	-	42,965
B.3.- Office Machinery and other Office Supplies				
Original	£350,000			
Less Supplementary	<u>70,000</u>	280,000	259,980	20,020
				-
B.4.- Office Premises Expenses				
Original	£300,000			
Less Supplementary	<u>89,000</u>	211,000	186,586	24,414
				-
C.- Coast Life Saving Service - Equipment Stores and Maintenance	50,000	51,847	-	1,847
D.- Marine Research and Development	1,000,000	1,030,679	-	30,679
E.1.- Development of Harbours for Fishery purposes including payments under the Fishery Harbour Centres Act, 1968				
Original	£4,000,000			
Less Supplementary	<u>158,000</u>	3,842,000	3,928,674	-
				86,674
E.2.- Fishery Harbour Centres Fund - Grant under Fishery Harbour Centres Act, 1968	100,000	100,000	-	-
E.3.- Grants for Improvements at Commercial Harbours	600,000	779,880	-	179,880
E.4.- State Harbours				
Original	£1,950,000			
Less Supplementary	<u>153,000</u>	1,797,000	1,712,552	84,448
				-
E.5.- Other Harbour Development Works				
Original	£250,000			
Supplementary	<u>230,000</u>	480,000	390,851	89,149
				-

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
F.1.- An Bord Iascaigh Mhara - Administration and Current Development (Grant-in-Aid)				
<i>Original</i>	<i>£3,800,000</i>			
<i>Supplementary</i>	<i>300,000</i>			
	4,100,000	4,100,000	-	-
F.2.- An Bord Iascaigh Mhara - Capital Development (Grant-in-Aid)				
<i>Original</i>	<i>£3,000,000</i>			
<i>Less Supplementary</i>	<i>450,000</i>			
	2,550,000	2,550,000	-	-
F.3.- Repayment of Advances	1,250,000	1,250,000	-	-
G.- Inland Fisheries Development				
<i>Original</i>	<i>£6,750,000</i>			
<i>Supplementary</i>	<i>250,000</i>			
	7,000,000	6,992,226	7,774	-
H.- The Salmon Research Agency (Grant-in-Aid)	30,000	30,000	-	-
I.- Expenditure in connection with the Acquisition of Fisheries and other property	1,000	-	1,000	-
J.- Repayments of Compensation for Fish Withdrawals	1,000	-	1,000	-
K.- Development of Coastal Radio Stations				
<i>Original</i>	<i>£540,000</i>			
<i>Less Supplementary</i>	<i>80,000</i>			
	460,000	463,955	-	3,955
L.1.- Marine Emergency Contingency				
<i>Original</i>	<i>£20,000</i>			
<i>Supplementary</i>	<i>12,000</i>			
	32,000	31,340	660	-
L.2.- Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946)				
<i>Original</i>	<i>£50,000</i>			
<i>Supplementary</i>	<i>3,000</i>			
	53,000	55,925	-	2,925
M.- Subscriptions to International Organisations				
<i>Original</i>	<i>£79,000</i>			
<i>Supplementary</i>	<i>14,000</i>			
	93,000	93,566	-	566
N.- Grant to Royal National Lifeboat Institution	200,000	111,440	88,560	-
O.- Grant to Commissioners of Irish Lights (Supplement to Light dues)	2,326,000	2,325,811	189	-
P.- <i>Ex-gratia</i> payments to certain Pensioners of Irish Shipping Ltd.	60,000	55,556	4,444	-
Q.- Shipping Investment Grants				
<i>Original</i>	<i>£340,000</i>			
<i>Less Supplementary</i>	<i>2,000</i>			
	338,000	338,101	-	101
R.- Payments for Bulk Carrier	1,000	-	1,000	-
S.- Marine Research Institute	110,000	-	110,000	-
T.- Interest subsidy for Shipbuilding				
<i>Original</i>	<i>£3,000</i>			
<i>Supplementary</i>	<i>3,000</i>			
	6,000	5,481	519	-

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
U.- Coast Protection				
<i>Original</i>	<i>£633,000</i>			
<i>Less Supplementary</i>	<i>40,000</i>	593,000	556,060	36,940
V.- Marine Emergency Service				
<i>Original</i>	<i>£1,700,000</i>			
<i>Supplementary</i>	<i>500,000</i>	2,200,000	1,844,574	355,426
W.- Wreck, Salvage and Relief of Distressed Seamen	1,000	-	1,000	-
X.- Conservation and Management of Fisheries	235,000	231,301	3,699	-
GROSS TOTAL				
<i>Original</i>	<i>£37,032,000</i>			
<i>Supplementary</i>	<i>763,000</i>	£37,795,000	£36,610,162	£1,555,927
				£371,089
			Surplus of Gross Estimate over Expenditure	
			<u>£1,184,838</u>	
Deduct:-	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid Realised	
Y.- Appropriations in Aid				
<i>Original</i>	<i>£4,018,000</i>			
<i>Supplementary</i>	<i>762,000</i>	4,780,000	5,328,108	<u>£548,108</u>
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i>	<i>£33,014,000</i>			
<i>Supplementary</i>	<i>1,000</i>	£33,015,000	£31,282,054	<u>£1,732,946</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.- In addition to the amount expended under this subhead, a sum of £297,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- A.2.- Savings projected in Supplementary Estimate were not fully realised.
- A.3.- Saving resulted from delays in the receipt and finalisation of claims for legal fees arising from the Formal Investigation into the Ballycotton tragedy.
- B.2.- Excess was due to an increase in VAT charges and the timing of the Department's incorporation in the Government Telecommunications Network.
- B.3.- Saving was due to a decision to defer purchase of certain equipment for which provision had been made.
- B.4.- Saving was due to deferral of maintenance and refurbishment works at Department's offices.
- E.3.- Excess was due to the payment of a grant for which provision had not been made.
- E.4.- In addition to the amount expended under this subhead, a sum of £44,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- E.5.- Progress on the Dingle Marina project was slower than expected.
- G.- In addition to the amount expended under this subhead, a sum of £951,741 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- L.2.- Excess was due to an increase of 8% in the level of pensions and the increased cost of medical care of a disabled pensioner.
- N.- Saving was due to the non completion of a grant-aided project for which provision had been made.

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- P.- Saving primarily arose due to the deaths of two pensioners during the year.
- S.- The order to establish the Marine Research Institute was not made in 1991.
- T.- Saving arose because interest rates were lower than anticipated.
- U.- A grant-aided project cost less than expected.
- V.- Expenditure on accommodation and facilities for new service was re-scheduled to take account of the likely availability of staff.
- I, J, R and W - These token provisions were not required.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1.- Proceeds of fines and forfeitures in respect of fishery offences			
<i>Original</i>	<i>£530,000</i>		
<i>Supplementary</i>	<i>740,000</i>	1,270,000	1,385,087
2.- Charges at State Harbours		2,650,000	2,790,661
3.- Receipts under the Merchant Shipping and Mercantile Marine Acts		220,000	169,061
4.- Receipts from Radio, Telephone and Telegraph traffic		100,000	216,618
5.- Receipts under the 1933 Foreshore Act and the 1954 State Property Act			
<i>Original</i>	<i>£120,000</i>		
<i>Supplementary</i>	<i>22,000</i>	142,000	292,063
6.- EC recoupment in respect of expenditure on the conservation and management of fisheries.		48,000	-
7.- Miscellaneous receipts		<u>350,000</u>	<u>474,618</u>
TOTAL			
<i>Original</i>	<i>£4,018,000</i>		
<i>Supplementary</i>	<i>762,000</i>	<u>£4,780,000</u>	<u>£5,328,108</u>

1. A number of fines imposed in 1990 were not received until 1991.
2. The increase in income was due to a good performance by the ferry operator.
3. Demand for these services is unpredictable.
4. Increase was due to accelerated billing arising from computerisation of the Coast Radio Stations, an increase in Spanish traffic during the second half of 1990 and a favourable variance in the Gold Franc Exchange Rate.
5. The amount realised was greater than estimated due to the collection of arrears of rent, sales of foreshore, rent reviews and the granting of unanticipated new licences and leases.
6. Purchase of the necessary equipment was not completed in 1991 and accordingly EC aid was not claimed.
7. Surplus due mainly to the collection of some maintenance costs for coast protection.

Miscellaneous receipts comprise:-

	£
Receipts from the Moy Fishery	196,948
Maintenance costs for Coast Protection Scheme	89,444
Aquaculture licence fees	84,418
Refunds of air fares from the E.C.	52,197
Receipts in respect of Dublin Bay Sewage Dump Site Survey	30,496
Salmon export licences	13,050
Miscellaneous	<u>8,065</u>
	<u>£474,618</u>

EXTRA REMUNERATION

Twenty-three officers received sums ranging from £426 to £10,245 in respect of overtime. A total of £43,467 was paid to fifty-two officers.

Nine officers received allowances ranging from £415 to £927 for attendance at certain meetings abroad. A total of £7,788 was paid to thirty officers.

Ex-gratia payments ranging from £400 to £14,217 and totalling £55,386 were made to ten officers in respect of extra attendance (E.109/15/87).

NOTES

In addition to the sum issued from the Vote, an extra amount of £113,000 was issued to An Bord Iascaigh Mhara from the Vote for Increases in Remuneration and Pensions (No.44).

The account includes a sum of £414 in respect of gifts (S.27/32/88).

£6,271 was paid in respect of additional legal costs arising from a court action challenging an order made under Section 54 of the Fisheries Act, 1980 (S.27/32/88).

£3,272 was paid in respect of plaintiff's costs in a Judicial review in connection with the operation of the Foreshore Act, 1933 (S.86/4/77).

£16,216 was paid in respect of legal costs following settlement in 1990 of two personal injury claims arising out of accidents at work (E.112/110/88; E.112/5/90).

£42,205, including £4,705 costs in one case, was paid in respect of three personal injury claims arising out of accidents on Department's property (S.27/28/87).

£1,622, including £1,585 in one case, was paid, *ex-gratia*, to three officers in respect of damage to property in the course of official duties (E.109/41/41).

£387 was paid in respect of damage arising from an accident involving a vehicle owned by the Department (S.48/2/51).

£105 was paid in respect of damage caused to a car by falling glass (D.305/1/63).

£46 was paid in respect of parking fines (D.305/1/63).

£185 was charged to the Vote in respect of an uncleared Suspense Account (D.305/1/63).

£396 was written off in respect of non-refundable payments (D.305/1/63).

The operations of the Moy Fishery resulted in a surplus of £47,686.

Two PCU PC's were transferred, without payment, from the Department of Finance.

**TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON
ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1991**

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Total Expenditure to 31st December, 1991</i>
Formal Investigation into Ballycotton Shipping casualty	1990	£157,034

FÍONÁN O MUIRCHEARTAIGH
Accounting Officer
ROINN NA MARA
30th April, 1992

PUBLIC SERVICE EARLY RETIREMENT SCHEME
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1991

Balance at 1st January, 1991	£6,065 (Dr.)
Receipts from Vote for Superannuation and Retired Allowances (No.18)	£6,065
Balance at 31st December, 1991	<u>Nil</u>

FÍONÁN O MUIRCHEARTAIGH
Accounting Officer
ROINN NA MARA
30th April, 1992

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF THE MARINE ON THE
UNDERMENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST DECEMBER, 1991

<i>Service</i>	<i>Balance at 1st January, 1991 £</i>	<i>Receipts, 1991 £</i>	<i>Payments, 1991 £</i>	<i>Balance at 31st December, 1991 £</i>
Marine Works(Ireland) Act, 1902 - Maintenance Fund	Nil	5,139(a)	5,139	Nil

(a) Includes a subvention of £4,663 from Subhead E.4. (F.53/1/37).

FÍONÁN O MUIRCHEARTAIGH
Accounting Officer
ROINN NA MARA
30th April, 1992

IRISH SAILORS AND SOLDIERS LAND TRUST ACT, 1988
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST DECEMBER, 1991

	£
Balance at 1st January, 1991	9,211
Receipts from Vote No. 3	32,650
Payment to Royal National Lifeboat Institution	<u>(41,861)</u>
Balance at 31st December, 1991	Nil

FÍONÁN O MUIRCHEARTAIGH
Accounting Officer
ROINN NA MARA
30th April, 1992

I have examined the above Accounts and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

ROINN NA GAELTACHTA

CUNTAS ar an tsuim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1991, i gcomparáid leis an tsuim a deonadh, le haghaidh tuarastail agus costais Roinn na Gaeltachta, maille le deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£	£	£	£
A.1.- Tuarastail, Pá agus Liúntais	1,167,000	1,140,601	26,399	-
A.2.- Seirbhísí Comhairleoireachta	10,000	-	10,000	-
B.1.- Costais Taistil agus Costais Theaghmhásacha	213,000	194,920	18,080	-
B.2.- Costais Áitreabh Oifige	54,000	35,866	18,134	-
C.- Seirbhísí Poist agus Teileachumarsáide	62,000	65,432	-	3,432
D.- Tithe Gaeltachta - Deontais faoi Achtanna na dTithe (Gaeltacht), 1929 go 1979	1,200,000	1,100,000	100,000	-
E.- Scéimeanna Feabhsúcháin sa Ghaeltacht	1,870,000	1,836,584	33,416	-
F.- Scéimeanna Cultúrtha agus Sóisialta	2,000,000	2,111,311	-	111,311
G.- Oifig Eorpach do Theangacha Neamhfhorleathana	32,000	32,000	-	-
H.1.- Údarás na Gaeltachta - Caiteachas Reatha (Deontas-i- gCabhair)	2,350,000	2,290,000	60,000	-
H.2.- Údarás na Gaeltachta - Deontais do Thionscail (Deontais-i-gCabhair)	11,600,000	11,600,000	-	-
I.- Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) (a)	5,140,000	3,950,000	1,190,000	-
AN MÓR-IOMLÁN	£25,698,000	£24,356,714	£1,456,029	£114,743
			Farasbarr ag an Meastachán Iomlán ar an gCaiteachas	
			£1,341,286	
Baintear de -	Mar a measadh	Mar a fuarthas	Farasbarr sna leithris-i-gCabhair a fuarthas	
J.- Leithris-i-gCabhair	£20,000	£20,344	£344	
			Farasbarr Iomlán atá le tabhairt suas	
AN GLAN-IOMLÁN	£25,678,000	£24,336,370	£1,341,630	

(a) Ón Chranncur Naisiúnta

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS AGUS EOLAS EILE

- A.2.- Níor fostaíodh comhairleoirí i rith na bliana.
- B.1.- Bhí na costais ar sholáthairtí oifige níos lú ná mar a measadh.
- B.2.- Bhí na costais níos lú ná mar a measadh go háirithe ar chothabháil, ar threalamh agus ar fheisteas.
- C.- Bhí an caiteachas ar sheirbhísí teileachumarsáide níos airde ná mar a measadh.
- D.- Is mar thoradh ar chinneadh Rialtais a tharla an tsábháil.

Votá 31

E.- Is mar seo a leanas a bhí an caiteachas ar scéimeanna feabhsúcháin sa Ghaeltacht:-

Caiteachas Caipitil:-	£	£
Bóithre	352,900	
Uisce agus séarachas	13,207	
Muiroibreacha	757,756	
Forbairt chomharchumann	54,854	
Hallaí agus Coláistí Gaeilge	257,250	
Saoráidí ilghnéitheacha	<u>72,060</u>	1,508,027
Caiteachas Eile:-		
Forbairt chomharchumann	<u>328,557</u>	<u>328,557</u>
		<u>£1,836,584</u>

Bhí an caiteachas ar bhóithre agus ar mhuiroibreacha níos airde ná mar a measadh agus an caiteachas ar na scéimeanna eile níos ísle ná mar a measadh.

F.- Is mar seo a leanas a bhí an caiteachas ar na deontais chun cabhrú le:-

	£
Tuismitheoirí nó caomhnóirí daltaí áirithe arb í	
an Ghaeilge gnáth-theanga an teaglaigh acu	65,980
Scéim Spreagtha na Gaeilge i dtithe cónaithe nua	5,000
Lucht iostais a choinníonn foghlaimoirí aitheanta Gaeilge	1,502,366
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	204,025
Comhaltas Ceoltóirí Eireann	150,000
Seirbhísí ilghnéitheacha (Siamsa Tíre, etc.)	183,940
	<u>£2,111,311</u>

D'fhreastail níos mó foghlaimoirí Gaeilge ar na cúrsaí Gaeilge ná mar a bhí measta.

H.1.- Fuarthas £308,000 breise ó Vóta 44 d'Údarás na Gaeltachta.

LEITHRIS-I-gCABHAIR

	<u>Mar a measadh</u>	<u>Mar a fuarthas</u>
Fáltais ilghnéitheacha	<u>£20,000</u>	<u>£20,344</u>
	<u>£20,000</u>	<u>£20,344</u>

Is iad atá san áireamh le cois aisíoc thuarastal oifigigh ar iasacht ag Bord na Gaeilge ná (i) aisghnothú costas taistil áirithe ó Chomhairle na hEorpa (£1,828) agus (ii) suimeanna (£690 san iomlán) in orduithe íocaíochta a eisíodh roimh 1 Eanáir 1991 agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

CUNTAS CHISTE NA GAEILGE

	£	£
Fuilleach ar 1 Eanáir 1991	23,846	
Deontas-i-gCabhair, 1991	<u>3,950,000</u>	3,973,846
Iocaíochtaí le:-		
Bord na Gaeilge	1,500,000	
Bord na Gaeilge/Glór na nGael	110,000	
Bord na Leabhar Gaeilge	252,066	
Comhdháil Náisiúnta na Gaeilge	454,400	
Gael-Linn	430,000	
Conradh na Gaeilge	147,000	
An tOireachtas	78,000	
An Comhlachas Náisiúnta Drámaíochta	79,000	
Taibhdhearc na Gaillimhe	69,000	
Cumann na bhFiann	185,000	
An Gael-Acadamh	18,200	
Coláiste na hOllscoile, Gaillimh	331,583	
Oidhreacht Chorca Dhuibhne	40,000	
Eagraíocht na Scoileanna Gaeltachta	31,000	
Comhlacht Gael na Gaillimhe (Áras Chonradh na Gaeilge)	27,500	
Coiste Gaeilge, Chathair na Gaillimhe	25,000	
Coláiste Thuar Mhic Éadaigh	25,000	
Tionscadal na Gaeilge, Tiobraid Árann	20,000	
Turasóireacht Chonamara agus Árann Teo	12,500	
Iontaobhas Ultach	20,000	
Athchóiriú ar Áras na Díge, Corcaigh	9,500	
Athchóiriú ar Áras Chonradh na Gaeilge, Luimneach	9,500	
Gaelscoil Eoghan Uí Thuairisc, Ceatharlach	9,500	
An Comhchoiste Réamhscolaíochta	7,500	
Clann Lir Teo	5,000	
Scannán Béal Teo	5,000	
An Dráma Sadbh (Saor Aisteoirí Chonamara)	5,000	
Na Fánaithe	3,500	
Ionad Ealaíne agus Dúchas Naomh Eoin, Lios Tuathail	2,000	
Tograí ilghnéitheacha	<u>700</u>	<u>3,912,449</u>
Fuilleach ar 31 Nollaig 1991		<u>£61,397</u>

TADHG S. Ó hÉALAITHE
 Oifigeach Cuntasaíochta
 ROINN NA GAELTACHTA
 13 Marta, 1992

Do scrúdaigh mé na Cuntais sin thuas de réir forálacha an *Exchequer and Audit Departments Act, 1921*. Fuair mé an t-eolas agus na mínithe a bhí uaim, agus de thoradh an iniúchadh atá deanta agam, deimhním gurb é mo thuairim go bhfuil na Cuntais sin cruinn.

P.L.MAC DOMHNAILL
 Ard-Reachtaire Cuntais agus Ciste

AGRICULTURE AND FOOD

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Agriculture and Food, including certain services administered by that Office, and of the Irish Land Commission and for payment of certain grants, subsidies and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
GENERAL ADMINISTRATION				
A.1.- Salaries, Wages and Allowances	65,600,000	65,904,761	-	304,761
A.2.- Office Machinery and other Office Supplies	3,471,000	960,236	2,510,764	-
A.3.- Office Premises Expenses				
<i>Original</i>	<i>£2,956,000</i>			
<i>Less Supplementary</i>	<i>600,000</i>			
	2,356,000	1,471,317	884,683	-
A.4.- Travelling and Incidental Expenses	5,400,000	5,364,538	35,462	-
A.5.- Postal and Telecommunications Services				
<i>Original</i>	<i>£2,500,000</i>			
<i>Supplementary</i>	<i>600,000</i>			
	3,100,000	2,939,855	160,145	-
A.6.- Advertising and Publicity	350,000	372,219	-	22,219
A.7.- Consultative Councils, Inquiries and Reports	30,000	24,629	5,371	-
A.8.- Consultancy Services				
<i>Original</i>	<i>£50,000</i>			
<i>Supplementary</i>	<i>60,000</i>			
	110,000	102,974	7,026	-
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.- National Botanic Gardens (a)	875,000	940,581	-	65,581
B.2.- Research and Testing	2,000,000	1,812,251	187,749	-
B.3.- Grants to Agricultural Organisations including Grant to Macra na Feinne for Farm Relief Services	65,000	65,000	-	-
B.4.- Teagasc - Grant-in-Aid for General Expenses	30,200,000	30,200,000	-	-
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.- Improvement of Livestock	450,000	413,868	36,132	-
C.2.- Bovine Tuberculosis and Brucellosis Eradication				
<i>Original</i>	<i>£45,600,000</i>			
<i>Less Supplementary</i>	<i>3,000,000</i>			
	42,600,000	41,487,547	1,112,453	-
C.3.- General Disease Control and Eradication	5,600,000	5,185,949	414,051	-
PRODUCTION AND DEVELOPMENT AIDS				
D.1.- Poultry and Eggs	25,000	26,437	-	1,437
D.2.- Scheme of Assistance for the Expansion of the Cattle Breeding Herd	1,000	980	20	-
D.3.- An Bord Glas - Grant-in-Aid for General Expenses	800,000	656,304	143,696	-
(a) Funded from the National Lottery				

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
D.4.- Grant Scheme for Glasshouse Improvement				
<i>Original</i>	<i>£500,000</i>			
<i>Less Supplementary</i>	<i>100,000</i>			
	400,000	85,133	314,867	-
D.5.- Development of Organic Farming	350,000	208,462	141,538	-
OTHER SERVICES				
E.- Subsidies on Milk and Dairy Produce	2,000	5,412	-	3,412
F.1.- Payment under Exchange Rate Guarantee on Loans for Agricultural Purposes				
<i>Original</i>	<i>£750,000</i>			
<i>Supplementary</i>	<i>180,000</i>			
	930,000	933,585	-	3,585
F.2.- Interest Subsidy Scheme for Farmers in Severe Financial Difficulty	1,000	-	1,000	-
G.- Pension Payments, <i>etc.</i> , and Winding-up Expenses in respect of the Dairy Disposal Company Limited, the Pigs and Bacon Commission and Bord na gCapall	93,000	92,619	381	-
H.1.- Córas Beostoic agus Feola - Grant-in-Aid for General Expenses	1,500,000	1,475,000	25,000	-
H.2.- Beef Classification Scheme	50,000	41,486	8,514	-
H.3.- Grant-in-Aid to Racing Board/Bord na gCon for Development of Horse Racing and Greyhound Industries	3,750,000	3,750,000	-	-
H.4.- Assistance for the Non-thoroughbred Horse Industry	85,000	10,000	75,000	-
I.1.- International Co-operation	500,000	498,194	1,806	-
I.2.- Food and Agriculture Organisation - Contributions to Schemes	1,000	3,859	-	2,859
I.3.- Food Aid Convention under International Wheat Agreement (Grant-in-Aid) Account (Grant-in-Aid)	400,000	400,000	-	-
I.4.- Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	3,250,000	3,178,493	71,507	-
J.- Miscellaneous Services - Token Provisions	3,000	31,011	-	28,011
LAND COMMISSION SERVICES				
K.1.- Legal Expenses	20,000	16,814	3,186	-
K.2.- Life Annuities (Land Act, 1965), Advances, Compensation, Additional Allowances and Auctioneers' Commission	4,000	2,095	1,905	-
K.3.- Promotion of Long Term Leasing of Land	1,000	-	1,000	-
K.4.- Gratuities to Ex-employees	1,000	-	1,000	-
K.5.- Improvement of Estates, <i>etc.</i>	20,000	20,736	-	736
SCHEMES OPERATED IN IMPLEMENTATION OF EC REGULATIONS AND DIRECTIVES				
L.1.- On Farm Investment				
<i>Original</i>	<i>£45,600,000</i>			
<i>Supplementary</i>	<i>2,900,000</i>			
	48,500,000	51,295,061	-	2,795,061
L.2.- Life Annuities and Premiums - E.C. Directive No. 72/160	1,000,000	973,820	26,180	-

Service	Grant		Expenditure	Expenditure compared with Grant	
				Less Than	More Than
	£			Granted	Granted
			£	£	
L.3.- Aids to Farmers in certain Less Favoured Areas		82,500,000	82,570,503	-	70,503
L.4.- Financing of the Common Agricultural Policy - Expenses in Connection with Market Intervention and the Financing of other FEOGA (Guarantee) Section Measures					
	Original	£85,000,000			
	Supplementary	<u>50,000,000</u>	135,000,000	138,267,382	- 3,267,382
L.5.- Market Intervention losses by Deficiency, Accident, etc.		500,000	11,191	488,809	-
L.6.- Grants for Marketing and Processing		800,000	278,838	521,162	-
L.7.- Special Premium on Exports of Beef to the United Kingdom		10,000	-	10,000	-
L.8.- Aids to Producer Groups		220,000	63,602	156,398	-
L.9.- Scheme for Cessation of Milk Production		5,000	-	5,000	-
L.10.- Integrated Rural Development Programme					
	Original	£6,600,000			
	Less Supplementary	<u>3,200,000</u>	3,400,000	3,266,100	133,900 -
L.11.- Set aside of Land		400,000	280,279	119,721	-
L.12.- Aids to Agricultural Income					
	Original	£1,000,000			
	Less Supplementary	<u>550,000</u>	450,000	- 450,000	-
L.13.- Extensification and Conversion of Production		200,000	-	200,000	-
L.14.- Farming in Environmentally Sensitive Areas		100,000	-	100,000	-
L.15.- Measures to combat and control irregularities		100,000	25,871	74,129	-
M.- Tribunal of Inquiry into the Beef Processing Industry					
	Original	Nil			
	Supplementary	<u>£1,100,000</u>	1,100,000	1,153,798	- 53,798
GROSS TOTAL					
	Original	£401,289,000			
	Supplementary	<u>47,390,000</u>	£448,679,000	£446,868,790	£8,429,555 £6,619,345
Surplus of Gross Estimate over Expenditure					
<u>£1,810,210</u>					
			Estimated	Realised	Deficiency in Appropriations in Aid Realised
N.- Appropriations in Aid					
	Original	£226,000,000			
	Supplementary	<u>46,290,000</u>	£272,290,000	£270,618,967	<u>£1,671,033</u>
NET TOTAL					
Net Surplus to be Surrendered					
	Original	£175,289,000			
	Supplementary	<u>1,100,000</u>	£176,389,000	£176,249,823	<u>£139,177</u>

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Agricultural levies collected under E.C. regulations and paid to the Exchequer	£9,676,220
Receipts from sale of land at Backweston	£96,777
Receipts from sale of Thomdale	£5,057,095
Conscience Money	£3,637

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.- Overtime costs and fees for temporary veterinary inspectors were higher than estimated. These overruns were partially offset by savings on the payroll.
- A.2.- The planned purchase of new computer equipment was cancelled following Government exhortation to reduce expenditure.
- A.3.- Some building works provided for in 1991 were postponed following Government exhortation to reduce expenditure with consequent savings.
- A.5.- An additional £600,000 was provided by way of Supplementary Estimate to cover increased expenditure on this subhead. In the event not all of the grant was required.
- A.6.- Expenditure on Berlin Green Week was higher than estimated due to an increase in the costs associated with participating and a VAT element in the charge from An Bord Tráchtála which could not have been anticipated.
- A.7.- Expenditure was less than anticipated.
- A.8.- The level of consultancy work required by the Department was slightly less than estimated.
- B.1.- Staff costs at the Botanic Gardens were higher than anticipated.
- B.2.- The planned purchase of new equipment for the Abbotstown Laboratory was delayed with consequent savings.
- C.1.- Fewer grants than anticipated were applied for under the Irish Draught Horse Incentive Scheme.
- C.2.- A full round of testing did not take place because of on-going discussions with the Irish Veterinary Union in regard to meeting the conditions set by the European Commission for E.C. funding. As a consequence there was a substantial saving in testing fees to private veterinary practitioners and in supplies and equipment.
- C.3.- Savings arose due to the late commencement of the 1991 testing round for Bovine Leukosis.
- D.1.- Expenditure on laundry for staff in factories was higher than estimated.
- D.3.- A full staff complement was not in place until March 1991. As a result, some projects and activities which were provided for did not get under way.
- D.4.- Applications for grant aid under the Glasshouse Improvement Scheme were lower than expected.
- D.5.- The number of eligible organic projects submitted for funding was less than anticipated. In addition, a number of projects approved for grant aid were not completed in time for payment in 1991.
- E.- The excess was as a result of a payment, made on foot of a recommendation by the Ombudsman, which had not been budgeted for.
- F.2.- This token provision was not required.
- H.1.- The saving in Grant-in-Aid was effected following Government exhortation to reduce expenditure.
- H.2.- Difficulties in clearing accounts for payment resulted in some accounts not being paid until 1992.
- H.4.- The establishment of a representative body for the Non-Thoroughbred Horse Industry, which had been planned for 1991 was not achieved. Consequently no grant in aid payment was made.
- I.2.- A payment budgeted for in 1990 but not received in time for payment in that year was paid in 1991 leading to the excess.
- J.- The excess was mainly as a result of damage relief payments, which had not been anticipated, that were made following damage to glasshouses and crops in November 1991. In addition, some payments which had been provided for in 1990 were not cleared until 1991 due to difficulties with the claims.
- K.1.- Activity in the area of Land Commission legal proceedings was slightly slower than was anticipated.
- K.2.- The reduction in the number of annuitants was greater than anticipated.

K.3. and K.4.- These token provisions were not required.

L.1.- Good weather in the later part of 1991 facilitated the completion of more works than was anticipated with a consequent increase in the level of payments.

L.4.- The excess was due to a higher than expected level of stocks in intervention during 1991.

L.5.- The small charge to this subhead was due to the fact that there was no E.C. Commission decision taken on the clearance of the FEOGA Guarantee Annual Accounts (1989) during the year.

L.6.- Payment of a number of claims for grant aid for livestock marts was held up, with consequent savings, pending clarification of certain aspects. In addition, late submission of claims and difficulties in approving others in 1991 led to savings in relation to potato projects.

L.7.- The scheme was not in operation in 1991. The monies provided to meet any residual payments for previous years were not required.

L.8.- The number of eligible claims submitted was lower than expected.

L.9.- This scheme was not in operation in 1991. The monies provided to meet any residual payments for previous years were not required.

L.10.- The number of claims received was slightly lower than expected and some were not received in time for payment before year end.

L.11.- Savings were effected following Government exhortation to reduce expenditure. In addition, difficulties with a number of claims caused delays with consequent savings.

L.12., L.13. and L.14.- These schemes did not become operational in 1991.

L.15.- Measures relating to this subhead did not come into effect as early as anticipated.

M.- The level of expenditure on this subhead was difficult to predict accurately at the time the estimate was being framed.

APPROPRIATIONS IN AID

		Corresponding Debit Subhead	<u>Estimated</u> £	<u>Realised</u> £
1.- Recoupment of salaries, <i>etc.</i> , of officers on loan to outside bodies				
<i>Original</i>	<i>£430,000</i>			
<i>Less Supplementary</i>	<i>240,000</i>	A.1.	190,000	210,651
2.- Recoupment by EC of certain travelling expenses		A.4.	750,000	749,067
3.- Receipts from Teagasc for National Botanic Gardens		B.1.	19,000	27,408
4.- Receipts from sales of vaccines, livestock, farm produce, <i>etc.</i> , at Veterinary Research Laboratory and farm at Abbotstown; recoupment of quarantine expenses at Spike Island				
<i>Original</i>	<i>£520,000</i>			
<i>Supplementary</i>	<i>220,000</i>	B.2. & C.3.	740,000	387,367
5.- Receipts from seed testing fees, certification fees, licensing fees, pesticide registration fees, <i>etc.</i> , and receipts from Backweston Farm		B.2.	1,103,000	1,009,117
6.- Receipts from EC relating to agricultural, educational and advisory facilities under Western Package		B.4.	8,000	-
7.- Receipts from licences and from sale and leasing of livestock, <i>etc.</i>		C.1.	125,000	151,551
8.- Receipts from farmer contributions towards the cost of eradicating Bovine Disease				
<i>Original</i>	<i>£30,000,000</i>			
<i>Less Supplementary</i>	<i>1,000,000</i>	C.2.	29,000,000	30,354,905
9.- Receipts from fees in respect of poultry hatchery licences, <i>etc.</i>		D.1.	44,000	39,174
10.- Repayment of advances under Grain Storage (Loans) Act, 1951, <i>etc.</i>			14,000	797
11.- Receipts from resale of land purchased under the Farmers Retirement Scheme				
<i>Original</i>	<i>£400,000</i>			
<i>Less Supplementary</i>	<i>400,000</i>	A.4.	-	-
12.- Fees and costs recovered		K.1.	1,000	545
13.- Surplus income of Rent and Interest Accounts				
<i>Original</i>	<i>£20,000</i>			
<i>Supplementary</i>	<i>1,390,000</i>		1,410,000	1,410,546
14.- Excess Annuities, <i>etc.</i>				
<i>Original</i>	<i>£4,400,000</i>			
<i>Supplementary</i>	<i>2,700,000</i>		7,100,000	1,781,301
15.- Contributions towards improvements expenditure		K.5.	5,000	-
16.- Interest on bank deposits held by the Land Commission in connection with its operations				
<i>Original</i>	<i>£50,000</i>			
<i>Supplementary</i>	<i>356,000</i>		406,000	407,048
17.- Receipts from EC for On Farm Investment		L.1.	33,820,000	34,531,166
18.- Receipts from farm visits by staff in connection with On Farm Investment		L.1.	600,000	749,250
19.- Receipts from EC under Farmers Retirement Scheme		L.2.	4,000	5,075
20.- Receipts from EC under Scheme of Aids to farmers in less Favoured Areas		L.3.	51,610,000	48,886,994

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		Corresponding Debit Subhead	<u>Estimated</u>	<u>Realised</u>
			£	£
21.- Receipts from EC in respect of market intervention expenses and financing costs for other FEOGA (Guarantee) section measures				
<i>Original</i>	<u>£85,000,000</u>			
<i>Supplementary</i>	<u>44,000,000</u>	L.4.	129,000,000	132,551,032
22.- Receipts in respect of intervention stock losses, etc.		L.5.	1,000	49,200
23.- Receipts from forfeited deposits and securities under EC intervention, export refund, etc., arrangements				
<i>Original</i>	<u>£500,000</u>			
<i>Supplementary</i>	<u>700,000</u>		1,200,000	1,274,933
24.- Receipts from the United Kingdom Government in respect of the special premiums on exports of beef to the United Kingdom		L.7.	10,000	-
25.- Receipts from EC in respect of Aids to Producer Groups		L.8.	82,000	18,828
26.- Receipts from EC in respect of Integrated Rural Development Programme				
<i>Original</i>	<u>£3,600,000</u>			
<i>Less Supplementary</i>	<u>1,000,000</u>	L.10.	2,600,000	2,666,000
27.- Receipts from EC in respect of Set Aside of Land		L.11.	240,000	185,349
28.- Receipts from EC in respect of Extensification and Conversion of Production				
<i>Original</i>	<u>£110,000</u>			
<i>Less Supplementary</i>	<u>110,000</u>	L.13.	-	-
29.- Receipts from EC in respect of Environmentally Sensitive Areas				
<i>Original</i>	<u>£56,000</u>			
<i>Less Supplementary</i>	<u>56,000</u>	L.14.	-	-
30.- Receipts from EC in respect of measures to combat and control irregularities		L.15.	50,000	-
31.- Receipts from licences, inspection fees, etc., under Agricultural Produce (Fresh Meat) Acts and Pigs and Bacon Acts, etc.				
<i>Original</i>	<u>£8,300,000</u>			
<i>Less Supplementary</i>	<u>200,000</u>		8,100,000	9,217,357
32.- Receipts from veterinary inspection fees for live exports			212,000	274,438
33.- Receipts from fees for dairy premises inspection services				
<i>Original</i>	<u>£3,170,000</u>			
<i>Less Supplementary</i>	<u>70,000</u>		3,100,000	3,009,278
34.- Receipts from fees for veterinary inspection services at poultry plants			528,000	272,133
35.- Other Receipts			<u>218,000</u>	<u>398,457</u>
TOTAL				
<i>Original</i>	<u>£226,000,000</u>		<u>£272,290,000</u>	<u>£270,618,967</u>
<i>Supplementary</i>	<u>46,290,000</u>			

- 1.- Regrading of P.R.S.I. category (from Class A.1. to J.1.) can arise in the case of Temporary Veterinary Inspectors (T.V.I.) who worked less than 18 hours per week for the Department. Such regrading leads to a refund, to the Department, of part of the Employer's portion of the P.R.S.I. contribution from the Department of Social Welfare. More cases than anticipated arose in 1991.
- 3.- The surplus came about on foot of higher than expected receipts by way of rental charges to Teagasc for use of facilities in the National Botanic Gardens, following an increase in the space allocated to that organisation.
- 4.- Monies expected from the European Commission did not materialise until 1992.
- 5.- The deficit was largely as a result of a lower than expected throughput of products for clearance at the Pesticide Laboratory at Abbotstown with a consequent drop in the level of fees collected. In addition, fluctuating cattle and sheep prices led to a drop in receipts from sale of produce at Raphoe Farm with some animals being held over for sale until 1992.
- 6.- The scheme is now terminated. Provision was made for possible residual receipts which did not arise.
- 7.- A significantly higher level of interest than anticipated in Irish Horse Register (IHR) mare registrations with consequent increase in fees collected was largely responsible for the surplus. In addition, there was also an increased level of interest in the approval of IHR stallions.
- 8.- The level of cattle slaughtering was higher than originally estimated.
- 9.- The deficit arose from delayed receipt of fees which would normally be paid towards the end of the year.
- 10.- The shortfall is mainly as a result of an amount outstanding against a firm at present in receivership. The outcome of court proceedings is awaited.
- 11.- Amounts recovered from the re-sale of land purchased under the Farmers Retirement Scheme have been included in N.14 (Excess Annuities, *etc.*).
- 14.- The Land Bond Bill was not enacted until 1992 and, accordingly some Land Commission receipts could not be paid into the Vote.
- 15.- Due to a change in Land Commission accounting procedures any monies due to this Subhead were credited to Subhead N.14.
- 17.- Increased expenditure on Subhead L.1 towards the end of 1990 led to a slightly higher recoupment figure than was estimated.
- 18.- Receipts from farm visits were higher than expected due to an increased level of activity in the latter part of the year made possible by the good weather.
- 19.- The surplus arose here because reimbursement for 1989, which should have arrived in 1990, was included with the 1990 reimbursement which was received in 1991.
- 20.- Advances of E.C. monies provided for in the 1991 estimate did not materialise.
- 21.- Guarantee Fund expenditure in 1991 was higher than expected. Receipts in respect of Market Intervention were correspondingly higher.
- 22.- The surplus arose following recoupment of beef transport costs from a beef storage company. No provision had been made in the estimate for the recoupment.
- 23.- Receipts from forfeitures are very difficult to predict. In this instance they were slightly higher than estimated.
- 24.- Receipts on this subhead are directly related to expenditure on L.7. In the event there was no expenditure on L.7.
- 25.- Receipts on this subhead are related to expenditure in the previous year from Subhead L.8. Expenditure from L.8 in 1990 fell substantially short of expectations.
- 27.- Receipts on this subhead are related to expenditure from Subhead L.11. In the event expenditure from L.11 fell short of expectations.
- 30.- Advances were paid by the European Commission in 1990 in anticipation of significant material expenditure on these measures in that year. Expenditure during 1990 and 1991 did not warrant payment of any further advances by the Commission.
- 31.- The surplus was due to higher than expected slaughterings. In addition, £312,389 in pre-April 1985 arrears from a company which was in receivership was lodged to this Subhead from suspense.
- 32.- The surplus was due to an increase in the number of live exports.
- 33.- The deficit arose as a result of a co-operative going into receivership owing fees to the Department.

Vote 32

- 34.- The deficit is due to difficulties in collecting fees from poultry plants following resistance to the E.C. directive. In addition, a substantial sum is due from a plant now in receivership.
- 35.- It is extremely difficult to forecast accurately the level of receipts in this category.

EXTRA REMUNERATION

Extra remuneration amounting to £4,729,329 was paid to two thousand, three hundred and ninety-three officers.

The breakdown was as follows:-

Overtime	£4,133,220
Allowances	£596,109
	<u>£4,729,329</u>

Eight hundred and thirty-nine employees received overtime payments ranging from £400 to £43,231. In all one thousand, three hundred and twelve employees received overtime payments.

One hundred and six officers of the Department's veterinary staff received gratuities and allowances ranging from £414 to £6,560. A total of £219,596 was paid to one hundred and thirty-three officers.

Fifty-four Agricultural Officers received amounts ranging from £407 to £3,097 in respect of various extra duties. A total of £76,904 was paid to one hundred and forty-five officers.

Sixty-two officers of various grades received amounts ranging from £408 to £6,602 for the performance of higher duties. A total of £101,918 was paid to seventy-two officers.

Three indoor foremen at Botanic Gardens received amounts ranging from £1,605 to £1,699 in respect of Sunday duty. The total paid was £4,911.

Seventy-three officers received allowances ranging from £414 to £3,004 for attendance at E.C. meetings. A total of £88,642 was paid to two hundred and eight officers.

NOTES

This account includes expenditure of £29,650 in respect of an officer seconded temporarily to an outside body on milk recording duties (Subhead A.1. (S.90/18/67 of 5/12/90)).

Subhead A.4. includes expenditure of £3,177 on gifts presented mainly by the Minister to counterparts and delegates from other countries (D.306/24/63 of 28/4/86).

This account includes the following *ex-gratia* payments:-

£126 to five staff members for medical treatment undergone (Subhead A.4. (E.109/83/67 of 31/1/89) and (S.90/8/76 of 25/7/91)).

£12 to one staff member for damage to personal property in the course of official duties (Subhead A.4. (E.109/83/67 of 31/1/89)).

£1,500 to one staff member in respect of work carried out in preparing documentation relating to exports to U.S.S.R. (Subhead A.1. (Department of Finance sanction 29/11/91)).

£4,000 to Land Commission Inspectors in relation to interest on settlement of a Court Case on their return from Farm Tax Office (Subhead A.4. (S.90/8/76 of 5/12/90)).

£35,771 legal costs to a firm of solicitors in respect of a case settled in 1990 (Subhead A.4. (S.90/8/76 of 30/7/91)).

£1,323 court settlement in the case of a motor accident involving a Department-owned animal (Subhead A.4. (Department of Finance sanction 2/11/88)).

£1,060 plaintiff's legal expenses and witness expenses to two firms of solicitors in relation to settlement of a court case in 1991 (Subhead A.4. (Department of Finance sanction 2/11/88)).

£1,374 plaintiff's legal expenses in relation to settlement of a court case in 1990 (Subhead A.4. (S.90/45/85 of 7/5/91)).

£28,117 in an out-of-court settlement in the case of a road accident involving a Department-owned vehicle (Subhead A.4. (S.90/45/85 of 31/10/91)).

- £51 for damage to a motor vehicle arising from an accident involving a Department-owned vehicle (Subhead A.4. (Department of Finance sanction 2/11/88)).
- £836 for damage to a motor vehicle and legal costs arising from an accident involving a Department owned vehicle (Subhead A.4. (Department of Finance sanction 2/11/88))
- £6,351 to a firm of solicitors in respect of court costs incurred in a High Court action against the Minister (Subhead A.4. (Department of Finance sanction 2/11/88)).
- £9,875 to the Chief State Solicitor in respect of court costs incurred in a High Court action against the Minister (Subhead A.4. (Department of Finance sanction 2/11/88)).
- £12,042 to a meat firm in respect of damages awarded in a High Court action in relation to Article 1(2) of European Commission Regulation 4024/89 (Subhead A.4. (S.90/8/76 of 11/12/91)).
- £4,630, including costs, to a meat exporting firm in settlement of a court case (Subhead L.5. (S.90/8/76 of 29/7/91)).
- £5,428 in settlement of a claim from a meat exporting firm for losses sustained when difficulties arose with beef which they had purchased out of intervention (Subhead L.5. (S.90/8/76 of 7/5/91)).
- £2,367 compensation to a claimant following a reversal by the Land Commission of a decision to sell land to him on the Cranston and Dowman Estate (Subhead A.4. (S.90/8/76 of 8/4/91)).
- £548 compensation to a claimant following a dispute over turbary rights on the Courtney and Godfrey Estates (Subhead K.1. (D.305/1/86 of 15/5/91)).
- £360 to a pigeon fancier in respect of birds and eggs destroyed following an outbreak of Paramyxovirus Disease in his pigeon loft (Subhead C.3. (S.90/18/69 of 18/12/90)).
- £21,624 to a poultry producer in respect of birds and eggs destroyed during a suspected outbreak of Avian Influenza in his flock (Subhead C.3. (S.90/16/56 of 20/12/91)).
- £440 to a herd owner for an animal which had to be put down following an injury sustained while being tested for T.B. (Subhead C.2. (S.90/13/59 of 7/5/91)).
- £43,890 was paid to forty-five herd owners under the Bovine Tuberculosis and Brucellosis Eradication Scheme (Subhead C.2. (S.90/11/67 of 2/2/78)).

In addition to the amounts granted extra amounts were issued from the Vote for Increases in Remuneration and Pensions (No.44) as follows:-

Subhead A.1.- Salaries, Wages and Allowances	£4,592,000
Subhead B.1.- National Botanic Gardens	£30,000
Subhead D.3.- An Bord Glas Grant-in Aid for General Expenses	£8,098
Teagasc	£2,800,000

The following sums were written off:-

	<i>Reference</i>	<i>Amount</i>
Arrears of Bovine Disease Levies	S.90/13/59	£123,530
Arrears of Bovine Disease Levies	S.90/13/59	£623
Interest on purchase money in sale of Land Commission land	D.305/1/86	£5,560
Arrears of annuities on Land Commission land	D.305/1/86	£13,990
Arrears of annuities on Land Commission land	D.305/1/86	£7,387
Arrears of annuities on Land Commission land	D.305/1/86	£1,214
Loss on sale of Land Commission land	S.90/ 8/76	£10,822
Arrears of rent on Land Commission land	D.305/1/86	£1,952

SUBHEAD C.2. - BOVINE TUBERCULOSIS AND BRUCELLOSIS ERADICATION

	1991 £m	Total to 31/12/91 £m
GROSS COST		
Grants for Reactors	19.7	220.8
Fees to Veterinary Surgeons	14.7	187.4
Other (Travel, Subsistence, Tuberculin, Tags, Equipment, etc.)	7.1	87.3
Salaries, Laboratory Expenses, Overheads (estimated)	17.0	201.5
TOTAL	<u>£58.5m</u>	<u>£697.0m</u>
RECEIPTS		
Contributions by Farmers under the Bovine Disease (Levies) Act, 1979	30.4	169.2
E.C. contributions to Cost of Schemes	-	12.2
TOTAL	<u>£30.4m</u>	<u>£181.4m</u>
NET COST	£28.1m	£515.6m

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS AND SPECIAL INQUIRIES ON ACCOUNT OF WHICH
PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1991

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1991
Tribunal of Inquiry into the Beef Processing Industry	1991	£1,153,798

M. DOWLING
Accounting Officer
DEPARTMENT OF AGRICULTURE AND FOOD
30th April, 1992

I have examined the above Account and the attached Accounts and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER
AGREEMENTS, ETC., ON 31ST DECEMBER, 1991
(CAPITAL AMOUNTS ONLY)

Advances under the Grain Storage (Loans) Act, 1951	£13,959
Sundry purchases of bulls under special scheme for congested districts	1,454
	<u>£15,413</u>

WORLD FOOD PROGRAMME (GRANT-IN-AID) ACCOUNT
Account of the Receipts and Payments in the Year ended 31st December, 1991

Balance on 1st January, 1991	£1,418
Grant-in-Aid (Subhead I.4.)	<u>3,178,493</u>
	3,179,911
Contribution to World Food Programme	<u>3,178,493</u>
Balance on 31st December, 1991	<u>£1,418</u>

FOOD AID CONVENTION UNDER INTERNATIONAL WHEAT AGREEMENT (GRANT-IN-AID) ACCOUNT
Account of the Receipts and Payments in the Year ended 31st December, 1991

Balance on 1st January, 1991	£76,393
Grant-in-Aid (Subhead I.3.)	400,000
Other Receipts	<u>369,049</u>
	845,442
Expenditure	<u>835,224</u>
Balance on 31st December, 1991	<u>£10,218</u>

PUBLIC SERVICE EARLY RETIREMENT SCHEME
Account of the Receipts and Payments in the Year ended 31st December, 1991

Balance on 1st January, 1991	£142,957	(Dr.)
<i>Receipts:-</i>		
Vote for Public Service Early Retirement Payments		-
Department of Labour under the Redundancy Payments Act		-
<i>Payments:-</i>		
Teagasc	101,925	
Departmental Staff	<u>(3,304)</u>	
		98,621
Balance on 31st December, 1991	<u>£44,336</u>	(Dr.)

M. DOWLING
Accounting Officer
 DEPARTMENT OF AGRICULTURE AND FOOD
 30th April, 1992

LABOUR

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Labour, including certain services administered by that Office, and for payment of certain grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances	4,613,000	4,660,361	-	47,361
A.2.- Superannuation and Pensions for Members of the Labour Court	132,000	86,025	45,975	-
A.3.- Consultancy Services	20,000	37,390	-	17,390
B.1.- Travelling and Incidental Expenses	603,000	561,561	41,439	-
B.2.- Office Machinery and Other Office Supplies	396,000	380,617	15,383	-
B.3.- Office Premises Expenses	110,000	122,973	-	12,973
C.- Postal and Telecommunications Services	384,000	361,548	22,452	-
D.- Advertising and Publicity	37,000	47,688	-	10,688
E.- Commissions and Special Inquiries	20,000	5,756	14,244	-
F.- Subscriptions to International Organisations	247,000	256,243	-	9,243
G.- Research, including Manpower Surveys	80,000	79,884	116	-
H.- Labour Relations Commission	909,000	875,710	33,290	-
I.- DÍON-Committee on Welfare Services Abroad - Grants for Emigrant Advisory Services	500,000	500,000	-	-
J.- Irish Management Institute - Grant for Training	250,000	250,000	-	-
K.- Grants for Trade Union Education and Advisory Services	722,000	722,000	-	-
L.- Trade Union Amalgamations				
	<i>Original</i>	<i>£700,000</i>		
	<i>Less Supplementary</i>	<i>99,000</i>		
	601,000	75,939	525,061	-
M.- College of Industrial Relations - General Expenses (Grant-in-Aid)	45,000	45,000	-	-
N.- Employment Equality Agency	375,000	379,339	-	4,339
O.- Grant for National Authority for Occupational Safety and Health	2,626,000	2,618,435	7,565	-
TRAINING AND EMPLOYMENT				
(i) FORAS ÁISEANNA SAOTHAIR (FÁS)				
P.1.- Administration (Grant-in-Aid)	11,400,000	11,270,000	130,000	-
P.2.- Grant for Training	41,324,000	40,572,000	752,000	-
P.3.- Capital Expenditure (Grant-in-Aid)	8,176,000	8,176,000	-	-
P.4.- Grant for the Social Employment Scheme	57,785,000	59,545,000	-	1,760,000
P.5.- Grant for the Employment Incentive Scheme	2,448,000	1,300,000	1,148,000	-
P.6.- Grant for Teamwork	4,860,000	4,000,000	860,000	-
P.7.- Grant for Enterprise Scheme	2,100,000	1,300,000	800,000	-

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
P.8.- Grant for Community Enterprise Programme and Graduate Placement Programmes	1,614,000	1,614,000	-	-
(ii) CERT				
Q.1.- Council for Education, Recruitment and Training for the Hotel, Catering and Tourism Industries (Cert Limited) - Grant for Training	3,200,000	2,900,000	300,000	-
Q.2.- Grant for Capital Expenditure	3,450,000	1,533,000	1,917,000	-
S.- The European Foundation for the Improvement of Living and Working Conditions - Grant for Building Expenses				
Original Supplementary	<u>Nil</u> <u>£100,000</u>	100,000	100,000	-
GROSS TOTAL				
Original Supplementary	<u>£149,126,000</u> <u>1,000</u>	£149,127,000	£144,376,469	£6,612,525
				£1,861,994
				Surplus of Gross Estimate over expenditure
				<u>£4,750,531</u>
Deduct:-	<u>Estimated</u>	<u>Realised</u>		Surplus of Appropriations in Aid Realised
R.- Appropriations in Aid	500,000	624,800		<u>£124,800</u>
NET TOTAL				Total Surplus to be Surrendered
Original Supplementary	<u>£148,626,000</u> <u>1,000</u>	£148,627,000	£143,751,669	<u>£4,875,331</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.- Payment of pensions and lump sums provided for did not arise.

A.3.- Expenditure on consultancy services was higher than expected.

B.1.- Expenditure under home travel and incidental expenses did not arise to the extent provided for.

B.3.- Expenditure on office premises expenses was higher than expected due to the relocation of the Department.

C.- The expenditure on telecommunications was less than expected.

D.- The expenditure on advertising and publicity was higher than expected.

E.- It is difficult to estimate expenditure requirements under this subhead.

L.- Claims received were less than anticipated

P.5.- Expenditure on the Employment Incentive Scheme was less than expected

P.6.- Expenditure on Teamwork was less than expected.

P.7.- Expenditure on Enterprise Scheme was less than expected.

Q.1.- The entire allocation was not required due to the availability of additional structural funds from the European Community.

Q.2.- Expenditure was less than expected due to a delay in the commencement of building operations on CERT's new headquarters and training centre in Dublin.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Receipts from the Social Insurance Fund under Section 26 of the Social Welfare Act, 1990 (Appeals Tribunal)	60,000	58,453
2. Recoupment of salaries, <i>etc.</i> , of officers on secondment	80,000	154,780
3. Recoupment of certain travelling and subsistence expenses from the E.C.	58,000	66,296
4. Receipts from Work Permit fees	200,000	290,093
5. Miscellaneous	<u>102,000</u>	<u>55,178</u>
	<u>£500,000</u>	<u>£624,800</u>

2. Recoupments expected in 1990 were received in 1991 and secondments arose which were not anticipated.

3. The extent of E.C. travel recoupment was greater than anticipated.

4. More applications than expected were received.

5. It is difficult to estimate the miscellaneous receipts.

EXTRA REMUNERATION

One hundred and twenty officers were paid a total of £132,654 in overtime. Of these, sixty-seven earned amounts in excess of £400, ranging from £433 to £7,817.

Thirty-five officers were paid a total of £11,249 for attendance at certain meetings abroad. Of these, eleven officers received amounts in excess of £400, ranging from £411 to £1,405.

Twenty-eight Clerical Assistants received a total of £13,982 for operating word processors. Eleven Clerical Officers received allowances totalling £9,646 as General Inspectors. One Higher Executive Officer (Rúnaí Aire), two Executive Officers (one of whom was Private Secretary to the Secretary), one Personal Assistant to the Minister, one Clerical Officer and one Clerical Assistant received £16,753 for performing higher duties. One Higher Executive Officer received an information technology allowance of £1,761.

Two service officers received a total of £421 for operating franking machines. Eight service officers received a total of £1,430 as key holders of official buildings. Ten service officers received a total of £250 as boot allowance.

NOTES

Ex-gratia payments totalling £43, ranging from £13 to £30, were made to two officers in respect of loss or damage to clothing or personal effects in the course of official duties (E.109/41/41).

The Department of Labour received £100 in respect of obsolete computer equipment disposed of in 1990.

The Department of Labour obtained a Digital Printer from the Department of Tourism, Transport and Communications.

In addition to the grants and grants-in-aid from the Vote the following bodies under the aegis of the Department of Labour received European Social Fund aid in 1991 as shown below.

FÁS	£134,198,000
CERT	£7,341,000
Irish Management Institute	£403,562

In addition to grants issued from the Vote, receipts from the Vote for Increases in Remunerations and Pensions (No.44) were allocated as follows:

	£	£
Subhead A.1.	71,000	
Employment Equality Agency	5,000	
National Authority for Occupational Safety and Health	<u>80,000</u>	
SUB-TOTAL		156,000
Amount to be surrendered to Vote 44		<u>5,000</u>
TOTAL		<u>£161,000</u>

DETAILS OF EXPENDITURE ON COMMISSIONS AND SPECIAL INQUIRIES

<i>Commission or Special inquiry</i>	<i>Subheads</i>		<i>Total for the year ended 31st December, 1991</i>	<i>Total to 31st December, 1991</i>
	<i>E.</i>	<i>A.1.</i>		
DÍON - Committee on Welfare Services Abroad	£5,756	£5,526	£11,282	£115,882

EMPLOYMENT AND TRAINING LEVY

Statement of payments made in accordance with Section 25(1) of the Labour Services Act, 1987

	<i>Total for the year ended 31st December, 1991</i>	<i>Total to 31st December, 1991</i>
<i>Received by the Minister for Labour</i>	£134,388,874	£963,965,509
<i>Paid by the Minister for Labour into the Exchequer</i>	<u>£134,388,874</u>	<u>£963,965,509</u>

KEVIN BONNER
Accounting Officer
DEPARTMENT OF LABOUR,
27th April, 1992

I have examined the above Account and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account and Statement are correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

INDUSTRY AND COMMERCE

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Industry and Commerce, including certain services administered by that Office, and for payment of certain loans, subsidies, grants and grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances				
<i>Original</i>	<i>£9,122,000</i>			
<i>Less Supplementary</i>	<i><u>197,000</u></i>	8,925,000	8,536,404	388,596
A.2.- Consultancy Services				
<i>Original</i>	<i>£740,000</i>			
<i>Supplementary</i>	<i><u>260,000</u></i>	1,000,000	1,081,109	-
B.1.- Travelling and Incidental Expenses	1,347,000	1,207,261	139,739	-
B.2.- Office Machinery and Other Office Supplies	1,200,000	1,317,287	-	117,287
B.3.- Office Premises Expenses	500,000	493,725	6,275	-
C.1.- Postal and Telecommunications Services	400,000	410,338	-	10,338
C.2.- Advertising and Publicity	86,000	113,228	-	27,228
D.- Subscriptions to International Organisations, etc.	3,885,000	3,873,005	11,995	-
E.1.- Shannon Free Airport Development Company Limited - Administration and General Expenses (Industrial Development) (Grant-in-Aid)				
<i>Original</i>	<i>£1,650,000</i>			
<i>Less Supplementary</i>	<i><u>116,000</u></i>	1,534,000	1,534,000	-
E.2.- Shannon Free Airport Development Company Limited - Grants to Industry (Grant-in-Aid)	10,000,000	10,000,000	-	-
F.- Currency Exchange Loss on Certain Industrial Credit Corporation plc Foreign Borrowing for Industrial Development	3,750,000	3,904,551	-	154,551
G.1.- Córas Tráchtála - Administration and General Expenses (Grant-in-Aid)				
<i>Original</i>	<i>£31,250,000</i>			
<i>Less Supplementary</i>	<i><u>683,000</u></i>	30,567,000	30,567,000	-
G.2.- Córas Tráchtála - Market Entry and Development Scheme (Grant-in-Aid)	386,000	241,346	144,654	-
H.1.- Eolas - Administration and General Expenses (Grant-in-Aid)				
<i>Original</i>	<i>£11,200,000</i>			
<i>Less Supplementary</i>	<i><u>153,000</u></i>	11,047,000	11,047,000	-
H.2.- Eolas - Capital Expenditure (Grant-in-Aid)	2,700,000	2,700,000	-	-
I.1.- Industrial Development Authority - Administration and General Expenses (Grant-in-Aid)				
<i>Original</i>	<i>£16,700,000</i>			
<i>Less Supplementary</i>	<i><u>385,000</u></i>	16,315,000	16,315,000	-

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
I.2.- Industrial Development Authority - Grants to Industry (Grant-in-Aid)				
Original	£106,000,000			
Supplementary	7,750,000	113,750,000	113,750,000	-
I.3.- Industrial Development Authority - Building Operations (Grant-in-Aid)				
Original	10,650,000			
Less Supplementary	250,000	10,400,000	10,400,000	-
J.- Irish Productivity Centre - Administration and General Expenses (Grant-in-Aid)	625,000	625,000	-	-
K.- Irish Goods Council - Administration and General Expenses (Grant-in-Aid)				
Original	£2,065,000			
Less Supplementary	571,000	1,494,000	1,494,000	-
L.- National Development Corporation Limited - Administration and General Expenses (Grant-in-Aid)	100,000	100,000	-	-
M.1.- National Micro Electronics Research Centre, University College, Cork - Administration and General Expenses (Grant-in-Aid)	416,000	416,000	-	-
M.2.- National Micro Electronics Research Centre, University College, Cork - Capital Expenditure (Grant-in-Aid)	416,000	416,000	-	-
N.1.- Export Guarantee Arrangements under the Insurance Act, 1953 (as amended)	2,854,000	2,854,383	-	383
N.2.- Credit Financing of certain Capital Goods Exports	200,000	179,546	20,454	-
O.- Commissions, Committees and Special Inquiries	43,000	5,164	37,836	-
P.- Miscellaneous Payments	168,000	81,392	86,608	-
Q.- Science and Technology Development Programme				
Original	£25,232,000			
Less Supplementary	3,000,000	22,232,000	22,162,826	69,174
R.- Kilkenny Design Workshops, Limited - Administration and General Expenses (Grant-in-Aid)	1,000	-	1,000	-
GROSS TOTAL				
Original	£243,686,000			
Supplementary	2,655,000	£246,341,000	£245,825,565	£906,331
			£390,896	
			Surplus of Gross Estimate over Expenditure	
			£515,435	
Deduct:-				
S.- Appropriations in Aid	Estimated	Realised	Deficiency in Appropriations in Aid realised	
Original	£8,385,000			
Supplementary	262,000	£8,647,000	£8,488,420	£158,580
NET TOTAL			Net Surplus to be surrendered	
Original	£235,301,000			
Supplementary	2,393,000	£237,694,000	£237,337,145	£356,855

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Fees (stamps) collected at Companies Registration Office £2,840,446

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.- Excess was due to inquiries commissioned by the Minister under Section 14 of the Companies Act, 1990.
- B.1.- Savings were incurred primarily due to the re-appraisal of expenditures in the areas of foreign travel, entertainment and staff training in the course of the year.
- B.2.- Excess was due to an increase in computer related expenditure for the Patents Office and the Companies Registration Office with a view to improving the services provided.
- C.2.- Excess was due primarily to an increase in advertising expenditure arising out of legislative requirements.
- G.2.- Saving was due primarily to the fact that, because of lower interest rates, payments to a number of companies were less than anticipated.
- N.2.- Saving was due to a lower than expected use of the Medium Term Finance Scheme for exports of capital goods.
- O.- Saving was due to the cost of the Sectoral Development Committee being met in full from the Employment Guarantee Fund and hence the anticipated charge on the vote for that committee did not arise.
- P.- Saving was due to a reduction in the level of applications for pattern evaluation and initial verification.
- R.- The provision was not required.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1.- Contributions and fees payable under the Weights and Measures Acts, 1878 to 1961		223,000	294,695
2.- Repayment of travel costs of certain journeys to E.C.		350,000	417,863
3.- Export Guarantee Premiums and Fees under the Insurance Act, 1953 (as amended)		2,100,000	1,801,502
4.- Receipts under the Trade Marks Act, 1963 and Patents Act, 1964		4,000,000	3,771,840
5.- Companies Registration Office		265,000	296,031
6.- Fees for casual trading licences		85,000	81,823
7.- Receipts from IDA in respect of repayable grants for industrial housing*			
Original	£185,000		
Supplementary	<u>262,000</u>	447,000	664,653
8.- Fees under Market Entry and Development Scheme		499,000	338,644
9.- Miscellaneous		<u>678,000</u>	<u>821,369</u>
TOTAL			
Original	£8,385,000		
Supplementary	<u>262,000</u>	<u>£8,647,000</u>	<u>£8,488,420</u>

* Capital service receipt.

1. Surplus was due to recoupment of arrears from the Department of Justice in respect of the operating expenses of the Office of Weights and Measures.
2. Recovery of expenditure incurred in respect of attendances at EC meetings was greater than anticipated.
3. Shortfall was due to lower demand for export credit insurance and to the withholding of agreed additional administrative expenses by the Insurance Corporation of Ireland.
4. Shortfall was due to a decrease in the number of Patent and Trade Mark applications and a decrease in Trade Mark registrations revenue.
5. Surplus was due to increased demand as a result of ongoing development of Companies Registration Office services.
7. Surplus was due to an early capital repayment from the National Building Agency.
8. Shortfall was due to a number of companies participating in the scheme not realising the level of sales expected.
9. Surplus was due primarily to an increase in the level of insurance supervision fee income and in the number of applications for occasional trading permits.

EXTRA REMUNERATION

1. A total of two hundred and fifty-two officers were paid overtime. One hundred and twenty-five officers received sums varying from £405 to £5,262. The total amount of overtime paid was £185,560 of which £11,000 was recouped from Vote 35.
2. A total of one hundred and thirty-five officers received allowances in respect of duties as delegates at meetings abroad (mainly EC). Forty-seven officers received sums varying from £407 to £2,020. The total amount paid was £55,652.

NOTES

1. In addition to the funds issued from the Vote, extra amounts totalling £3,183,970 were issued from the Vote for Increases in Remuneration and Pensions (No.44) as follows:

Departmental salaries, wages and allowances	£435,510
Shannon Free Airport Development Company Limited	£236,000
An Bord Tráchtála *	£385,000
Eolas	£1,101,460
Industrial Development Authority	£930,000
Irish Productivity Centre	£96,000

* An Bord Tráchtála was established on 1 September, 1991 as a result of the merger of Córas Tráchtála and the Irish Goods Council, under the Trade and Marketing Promotion Act, 1991.

2. *Ex-gratia* payments totalling £467 were made to three officers in respect of personal property lost or damaged while on official duty (DPS. 3/77, E.109/41/41).
3. An *ex-gratia* payment of £52 was made to one officer in respect of travel and subsistence.
4. The account includes expenditure of £103,774 in respect of salaries of staff on loan without repayment to certain European Institutions.
5. An amount of £100 was received from the Department of the Marine as payment for the Lough Beltra Research Vessel (Department of Finance sanction of 23rd April, 1991).
6. The account includes a sum of £1,046 spent on the purchase of gifts for official presentation.
7. Departmental property with a replacement cost of £2,500 approximately, stolen in 1991, was written off.

Vote 34

TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES
ON ACCOUNT OF WHICH PAYMENTS WERE MADE FROM THE VOTE
IN THE YEAR ENDED 31ST DECEMBER, 1991.

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Total Expenditure to 31st December, 1991</i>
Motor Insurance Advisory Board	1991	£5,164

STATEMENT OF EXPENDITURE OUT OF MONIES PROVIDED FROM THE EMPLOYMENT GUARANTEE FUND

Balance on 1st January, 1991	£31
Receipts from the Employment Guarantee Fund	<u>1,000</u>
	1,031
Payments on behalf of Sectoral Development Committee	<u>7,127</u>
Balance on 31st December, 1991	<u>£6,096</u> (Dr.)

SEÁN DORGAN,
Accounting Officer.
DEPARTMENT OF INDUSTRY AND COMMERCE,
30th April, 1992.

I have examined the above Account and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account and Statement are correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

TOURISM, TRANSPORT AND COMMUNICATIONS

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Tourism, Transport and Communications, including certain services administered by that Office, and for payment of certain loans, grants and grants-in-aid

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
GENERAL ADMINISTRATION				
A.1.- Salaries, Wages and Allowances	23,345,000	24,143,934	-	798,934
A.2.- Consultancy Services	391,000	340,257	50,743	-
A.3.- Commissions and Special Inquiries	8,000	2,043	5,957	-
A.4.- Travelling and Incidental Expenses	2,058,000	1,609,494	448,506	-
A.5.- Office Machinery and Other Office Supplies	1,300,000	1,310,134	-	10,134
A.6.- Office Premises Expenses	1,005,000	714,799	290,201	-
A.7.- Postal and Telecommunications Services	1,702,000	2,117,626	-	415,626
A.8.- Subscriptions to International Organisations	2,900,000	1,434,741	1,465,259	-
A.9.- Equipment, Stores and Maintenance	700,000	470,546	229,454	-
TOURISM				
B.1.- Bord Fáilte Éireann - Grants under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)	21,500,000	21,500,000	-	-
B.2.- Bord Fáilte Éireann - Tourism Development Works (Grant-in-Aid)	500,000	500,000	-	-
B.3.- Currency Exchange Loss on certain Industrial Credit Corporation plc Foreign Borrowing for Tourism Development	950,000	926,346	23,654	-
B.4.- Shannon Free Airport Development Company Limited - Administration and General Expenses (Tourism/Traffic Development) (Grant-in-Aid)	1,800,000	1,800,000	-	-
B.5.- Restoration of King John's Castle, Limerick (Grant-in-Aid) (National Lottery funded)	442,000	442,000	-	-
B.6.- Bord Fáilte Éireann - Grant for EXPO '92 Seville (Grant-in-Aid) (National Lottery funded)				
Original	Nil			
Supplementary	<u>£1,250,000</u>	1,250,000	1,250,000	-
ROAD AND RAIL TRANSPORT				
C.1.- Grants to Córas Iompair Éireann	109,606,000	107,334,000	2,272,000	-
C.2.- Córas Iompair Éireann - Redundancy Compensation	50,000	38,312	11,688	-
C.3.- Traffic Management Schemes	200,000	221,892	-	21,892
C.4.- Pension Payments and Winding up Expenses in respect of the Dublin Transport Authority	14,000	10,864	3,136	-
C.5.- Galway-Aran Ferry Service (subvention)	500,000	455,833	44,167	-
C.6.- Dublin Commuter Services	1,000	-	1,000	-

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
CIVIL AVIATION				
D.1.- Acquisition of Land, Buildings, etc., at State Airports	120,000	130,684	-	10,684
D.2.- Rent of Lands, etc., at State Airports	3,000	1,501	1,499	-
D.3.- Grant to Aer Rianta, cpt for payment to the Irish Airlines (General Employees) Superannuation Fund	20,000	-	20,000	-
D.4.- Electronic Equipment for Air Navigation Services Office	7,560,000	6,295,047	1,264,953	-
D.5.- Transport of Staff	30,000	33,359	-	3,359
D.6.- Grants towards the Cost of Regional/Local Airports Development	1,000	-	1,000	-
D.7.- Insurance Premium for Air Navigation Services	150,000	141,540	8,460	-
D.8.- Transfer of functions of the Air Navigation Services Office				
Original Supplementary	Nil <u>£1,000</u>	1,000	-	1,000
COMMUNICATIONS				
E.1.- Grant to Radio Telefís Éireann from Broadcasting Licence Fees (Grant-in-Aid)	49,663,000	49,663,000	-	-
E.2.- Payment to An Post for Collection of Broadcasting Licence Fees	6,698,000	6,128,469	569,531	-
E.3.- Liabilities arising from the re-organisation of the Postal and Telecommunications Services	1,000	28	972	-
E.4.- Grant to An Post for GPO Restoration (Grant-in-Aid) (National Lottery funded)	1,000,000	999,391	609	-
F.- Financial Assistance towards the Provision of a Ferry Service between Cork and Swansea	500,000	500,000	-	-
GROSS TOTAL				
Original Supplementary	£234,718,000 <u>1,251,000</u>	£235,969,000	£230,515,840	£6,713,789
				£1,260,629
				Surplus of Gross Estimate over expenditure
				<u>£5,453,160</u>
Deduct:-	Estimated	Realised	Surplus of Appropriations in Aid Realised	
G.- Appropriations in Aid	£102,884,000	£103,862,093	<u>£978,093</u>	
NET TOTAL			Total Surplus to be Surrendered	
Original Supplementary	£131,834,000 <u>1,251,000</u>	£133,085,000	£126,653,747	<u>£6,431,253</u>

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Cable Television Licence Fees	£1,219,810
Sale of land	£45,934
Conscience money	£155

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.- The saving arose because the term of office of the Broadcasting Complaints Commission expired in March 1991 and a new Commission was not appointed.
- A.7.- The excess was due to a very significant increase in rental of private wires associated with the £30m ANSO re-equipment programme and to the imposition of VAT on Telecom services.
- A.8.- The saving was due to a reduction in contributions to the Eurocontrol Organisation after it was permitted to fund its capital programme by increased borrowing.
- C.2.- The saving arose because a number of enquiries about a claim for compensation were not completed before the end of the year.
- C.4.- Accurate estimation of the winding up expenses of the Dublin Transport Authority was not possible.
- C.5.- Expenditure was less than anticipated.
- C.6., D.3., D.6. and D.8.- These provisions were not required.
- D.1.- The excess arose because a number of acquisitions allowed for in 1990 were not finalised until 1991.
- D.2.- The saving arose because negotiations on retrospective rent increases were not concluded with landowners.
- D.4.- The saving arose because of the postponement of certain elements of projects to 1992.
- D.5.- The excess arose because of an increase in the cost of bus tickets.
- D.7.- The saving was due to favourable terms being negotiated on the renewal of the premium.
- E.2.- The agency fee was revised downward when it was realised that An Post would not meet the target licence sales figure.
- E.3.- Due to the nature of the subhead, accurate estimation is not possible.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1986	810,000	1,141,403
2. Surplus on Aer Rianta Operating Accounts, Dublin, Shannon and Cork Airports including passenger load fees at airports	14,150,000	14,437,661
3. Terminal Air Navigation charges	3,850,000	3,850,000
4. Recoupment of en-route facility charges	21,500,000	23,133,261
5. Shanwick Communications charges	5,600,000	4,918,512
6. Recoupment for Seconded Staff	49,000	55,480
7. Road Transport Licences	433,000	364,979
8. Receipts for transport of staff	10,000	11,101
9. Receipts for data provided by the Meteorological Service	300,000	215,056

	<u>Estimated</u>	<u>Realised</u>
	£	£
10. Recoupment from EC of air fares in respect of official travel	77,000	85,111
11. Recoupment of operating costs of Mount Gabriel Radar Station	90,000	-
12. Repayment of loan in respect of Cork-Swansea ferry service	500,000	500,000
13. Wireless Examination Fees and Transmitting Permits	420,000	488,185
14. Receipts from Broadcasting and Relay Licence Fees	54,620,000	54,264,376
15. Telecommunications Licence Fees	10,000	56,003
16. Receipts from MMDS Operators	60,000	-
17. Miscellaneous Receipts	<u>405,000</u>	<u>340,965</u>
TOTAL	<u>£102,884,000</u>	<u>£103,862,093</u>

1. Receipts were greater than estimated due to a significant increase in the demand for services.
4. The surplus arose because traffic levels were higher than anticipated.
5. The shortfall arose because revenue expected in 1991 was not received until 1992. An amount of £22,500 was also retained by Aer Rianta in respect of 1990 collection costs.
6. and 13. The surplus arose because a payment due in the previous year was not received until 1991.
7. The shortfall arose because of a fall in demand for permits and licences.
8. The surplus was due to an increase in the cost of bus tickets.
9. The shortfall arose because the Premium Rate Weather System was not installed during the year and the expected revenue did not materialise.
10. The surplus arose because representation at EC meetings by officials of the Department was higher than anticipated.
11. The shortfall arose because revenue expected during the year was not received until 1992.
15. The surplus arose as a substantial drop in receipts which was anticipated did not materialise.
16. The establishment of MMDS systems was delayed mainly because of planning difficulties.
17. The shortfall arose because revenue expected from Bord Telecom Éireann was not received before the end of the year.

EXTRA REMUNERATION

A total of £30,457 was paid to seventy-eight officers in respect of attendance at meetings abroad. Of this total twenty-seven officers received sums varying from £403 to £2,025.

Three hundred and twenty one officers received sums in respect of overtime. Two hundred and thirty officers received amounts varying from £409 to £8,385. The total amount paid in overtime was £498,593 of which £70,000 was received from the Department of the Marine.

NOTES

1. The Administrative Budget allocation for the Department for 1991 was £30,501,000. The allocation was adjusted by £1,484,000 for allowed increases in pay giving a total budget of £31,985,000. The total saving was £1,278,210; £1,128,000 was carried forward to 1992.
2. Subhead D.5. includes expenditure on subsidised transport of Immigration Officials (£531) and Customs and Excise Staff (£3,260).
3. An *ex-gratia* payment of £9 was made to an officer in respect of damage to clothing in the course of official duties (D.P.S. 3/77).
4. *Ex-gratia* payments totalling £25,984 were paid to seventeen officers of the Air Traffic Service in respect of buy-out of untaken leave. Amounts paid varied from £256 to £3,200 (E.107/22/88 dated 13th and 14th September, 1990).
5. *Ex-gratia* payments totalling £19,400 were paid to nineteen officers in the ANSO Engineering Service in respect of extra attendance during the period of "dual operation" at Dublin Airport and a further £69,000 to sixty-five officers in respect of extra attendance necessitated by the installation of new radar and communications systems at Shannon and Cork Airports (D.F.S. dated 19th November, 1990 and 17th September, 1991).
6. A payment of £370 was made to an officer in respect of interest on an award for injuries sustained while on duty (D.F.S. dated 7th September, 1991).
7. A sum of £7,691 in legal costs was paid to an officer in respect of an accident while on duty.
8. A processor and four work-stations were provided to the Department of Defence and a digital printer to the Labour Court without payment.
9. The following amounts were written off:-
 - £1,122,824 - Shanwick charges on Foreign Military Aircraft (D.F.S. 23/4/91).
 - £160,185 - irrecoverable air traffic control service costs, including interest, owed by the Connaught Airport Company (S.98/19/81(b)).
10. In addition to the grants-in-aid issued from the Vote, an amount of £392,000 was issued to Bord Fáilte and £61,000 to Shannon Free Airport Development Co. Ltd. from the Vote for Increases in Remuneration and Pensions (No.44).

**TOTAL EXPENDITURE IN RESPECT OF COMMISSIONS, COMMITTEES AND SPECIAL INQUIRIES ON
ACCOUNT OF WHICH PAYMENTS WERE MADE IN THE YEAR ENDED 31ST DECEMBER, 1991**

<i>Commission, Committee or Special Inquiry</i>	<i>Year of Appointment</i>	<i>Expenditure in 1991</i>	<i>Total Expenditure to 31st December, 1991</i>
Broadcasting Complaints Commission	1977	£2,043	£16,606

B. McDONAGH,
Accounting Officer,
DEPARTMENT OF TOURISM, TRANSPORT AND COMMUNICATIONS,
27th April, 1992.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

STATEMENT OF EXPENDITURE AND REVENUE for the Year Ended 31st December, 1991

1990			1991		
Total £000	Shannon £000	Dublin £000	Cork £000	EXPENDITURE	
7,097	3,851	2,631	615	1. AIR NAVIGATION SERVICES:	
382	137	183	62	AIR TRAFFIC CONTROL:	
				Salaries, Wages and Superannuation	
				Other Costs	
2,034	1,078	604	352	METEOROLOGICAL SERVICES:	
325	87	185	53	Salaries, Wages and Superannuation	
				Other Costs	
6,277	4,506	1,191	580	RADIO SERVICES:	
397	248	119	30	Salaries, Wages and Superannuation	
512	187	241	84	Maintenance of Radio Stations	
				Other costs	
6,035	1,212	4,390	433	2. AIRPORT MANAGEMENT ADMINISTRATION:	
				Salaries, Wages and Superannuation	
7,948	2,324	4,409	1,215	SECURITY FORCE:	
				Salaries, Wages and Superannuation	
6,027	2,070	3,527	430	MAINTENANCE OF FIELD AND BUILDINGS:	
4,333	1,775	2,311	247	Salaries, Wages and Superannuation	
197	-	188	9	Other Maintenance Costs	
27,437	12,729	12,908	1,800	Rates	
778	778	-	-	Other Costs	
				3. CONTRIBUTION TO EUROCONTROL:	
69,779	30,982	32,887	5,910	TOTAL EXPENDITURE	
				£	
				6,144	

STATE AIRPORTS (Continued)

1990					REVENUE	1991			
Total £000	Shannon £000	Dublin £000	Cork £000			Total £000	Shannon £000	Dublin £000	Cork £000
18,065	6,477	10,433	1,155	Landing Fees	17,103	5,979	10,062	1,062	
5,732	1,182	4,291	259	Rents	6,329	1,173	4,934	222	
7,781	3,323	3,938	520	Concession Fees	7,688	3,421	3,753	514	
22,928	3,436	17,292	2,200	Passenger Load Fees	21,480	3,025	16,405	2,050	
12,244	867	10,300	1,077	Profit (Loss) on Catering and Sales	10,988	(1,001)	10,961	1,028	
5,942	5,942	-	-	En-route Communications Service	4,918	4,918	-	-	
20,807	10,404	7,282	3,121	En-route Air Navigation Service	23,134	11,567	8,097	3,470	
11,828	8,339	3,262	227	Other Revenue	13,089	9,554	3,300	235	
105,327	39,970	56,798	8,559	TOTAL REVENUE	104,729	38,636	57,512	8,581	
69,779	30,982	32,887	5,910	Deduct TOTAL EXPENDITURE	73,849	33,088	34,617	6,144	
35,548	8,988	23,911	2,649	Operating surplus	30,880	5,548	22,895	2,437	
6,071	2,107	3,472	492	Depreciation and Interest on Capital	6,096	2,111	3,489	496	
29,477	6,881	20,439	2,157	NET SURPLUS	24,784	3,347	19,406	1,941	
				£					

STATE AIRPORTS (Continued)

STATEMENT OF CAPITAL EXPENDITURE

1990				1991			
Total £000	Shannon £000	Dublin £000	Cork £000	Total £000	Shannon £000	Dublin £000	Cork £000
69,120	23,484	40,105	5,531	69,772	23,530	40,669	5,573
652	46	564	42	201	48	58	95
69,772	23,530	40,669	5,573	69,973	23,578	40,727	5,668
150	33	80	37	131	12	38	81
Total expenditure at beginning of year							
Expenditure during the year							
Total expenditure at end of year (see footnote)							
Expenditure on Acquisition of Land							
DEPRECIATION AND INTEREST ON CAPITAL							
Depreciation							
Interest on Capital							
2,599	932	1,453	214	2,602	933	1,454	215
3,472	1,175	2,019	278	3,494	1,178	2,035	281
6,071	2,107	3,472	492	6,096	2,111	3,489	496
TOTAL				£			

Footnote: These figures include expenditure on MET equipment and apportionment of HQ salaries and pension liability, while the figures given in the Appropriation Account for capital expenditure do not.

B. McDONAGH
Accounting Officer
9th September, 1992

DEFENCE

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Office of the Minister for Defence: Salaries, Wages and Allowances	6,400,000	6,222,233	177,767	-
A.2.- Consultancy Services	50,000	26,901	23,099	-
B.- Permanent Defence Force: Pay	206,110,000	207,105,365	-	995,365
C.- Permanent Defence Force: Allowances	25,255,000	23,551,874	1,703,126	-
D.- Reserve Defence Force: Pay, etc.	3,620,000	3,250,272	369,728	-
E.- Chaplains and Officiating Clergymen: Pay and Allowances	470,000	477,445	-	7,445
F.- Civilians attached to Units: Pay, etc.	17,800,000	17,494,196	305,804	-
G.- Civil Defence	1,780,000	2,012,602	-	232,602
H.- Defensive Equipment	6,300,000	5,227,958	1,072,042	-
I.- Medicines and Instruments	650,000	691,205	-	41,205
J.- Mechanical Transport	3,120,000	2,382,780	737,220	-
K.- Provisions	3,590,000	2,652,665	937,335	-
L.- Petrol, Oils, etc.	3,955,000	3,951,851	3,149	-
M.- Clothing	3,000,000	3,485,203	-	485,203
N.- Animals, Forage, etc.	230,000	200,899	29,101	-
O.1.- General Stores	1,300,000	1,032,762	267,238	-
O.2.- Aircraft	20,070,000	19,157,595	912,405	-
P.- Ships and Naval Stores	2,900,000	3,167,772	-	267,772
Q.- Engineer Stores	350,000	334,553	15,447	-
R.- Fuel, Electricity, Gas and Water	5,260,000	5,701,380	-	441,380
S.- Buildings	8,000,000	7,564,668	435,332	-
T.- Barrack Services	1,100,000	1,218,313	-	118,313
U.- Transportation, etc.	1,360,000	1,638,651	-	278,651
V.- Expenses of Equitation Teams at Horse Shows	95,000	78,622	16,378	-
W.- Travelling and Incidental Expenses	1,600,000	1,635,288	-	35,288
X.- Postal and Telecommunications Services	2,950,000	4,470,126	-	1,520,126
Y.- Military Educational Courses and Visits	360,000	332,378	27,622	-
AA.- Compensation	2,590,000	3,313,944	-	723,944
BB.- Lands	300,000	139,645	160,355	-
CC.- Office Premises Expenses	550,000	577,544	-	27,544

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
DD.- Office Machinery and other Office Supplies	1,690,000	2,034,628	-	344,628
EE.- Irish Red Cross Society (Grant-in-Aid) (a)	404,000	404,000	-	-
FF.- Coiste an Asgard (Grant-in-Aid) (a)	300,000	300,000	-	-
GROSS TOTAL	£333,509,000	£331,835,318	£7,193,148	£5,519,466
			Surplus of Gross Estimate over Expenditure	
			<u>£1,673,682</u>	
<i>Deduct:-</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
Z.- Appropriations in Aid	£ 16,074,000	£17,471,842	<u>£1,397,842</u>	
			Total Surplus to be surrendered	
NET TOTAL	£317,435,000	£314,363,476	<u>£3,071,524</u>	

(a) Funded by the National Lottery

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.- In addition to the amount expended under this subhead a sum of £320,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- A.2.- The saving is due to the fact that expenditure on the engagement of consultants was less than anticipated.
- B.- In addition to the amount expended under this subhead a sum of £8,700,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- C.- The saving is due to expenditure on certain allowances being lower than expected. In addition to the amount expended under this subhead, a sum of £800,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- D.- The saving is due to expenditure on training being less than anticipated. In addition to the amount expended under this subhead a sum of £150,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- E.- In addition to the amount expended under this subhead, a sum of £20,000 was received from the Vote for Increases in Remuneration and Pensions (No. 44).
- F.- In addition to the amount expended under this subhead, a sum of £870,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- G.- The excess is due to the need to maintain current year grant aid funding to local authorities.
- H.- The saving is due to the postponement of the purchase of defensive equipment. A credit of £300,000 approximately was obtained against the cost of dieselisation kits for armoured vehicles in respect of the return of surplus obsolete petrol engines which would otherwise be of scrap value only (S.4/5/91).
- I.- The excess is due to expenditure on drugs being higher than anticipated.
- J.- The saving is due to the postponement of the purchase of vehicles and of lower maintenance costs.
- K.- The saving is due to the cost of rations being less than anticipated.
- M.- The excess is due to requirements of uniform clothing being greater than anticipated.
- N.- The saving is due to expenditure on the purchase of horses being less than anticipated.
- O.1.- The saving is due to the postponement of the purchase of signal and other equipment.

- P.- The excess is due to the maintenance costs of vessels being higher than anticipated and to the early delivery of certain stores.
- R.- The excess is due to expenditure on water rates, heating oil, gas and electricity being higher than anticipated.
- S.- The saving is due to progress on projects being slower than anticipated.
- T.- The excess is due to the early delivery of some goods.
- U.- The excess is due to increases in mileage rates and public transport costs and to the level of military travel on duty being greater than anticipated.
- V.- The saving is due to a reduction in the number of horseshows attended.
- X.- The excess is due to the application of VAT to telephone charges, changes in the billing system to monthly accounts and to variations in telephone traffic.
- Y.- The saving is due to a reduction in the number of military courses attended by members of the Permanent Defence Force.
- AA.- The excess is due to the amounts awarded in compensation being higher than anticipated. It is difficult to forecast accurately expenditure under this heading.
- BB.- The saving is due to a purchase of land not materialising and maintenance costs being less than expected.
- CC.- The excess is due to certain unforeseen and urgent maintenance and furnishing requirements arising during the year.
- DD.- The excess is due to the need to purchase additional computer equipment and software required as part of the Department's computerisation plan.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1. Lands and Premises:-			
	(a) Revenue		
	(b) Sales		
		£140,000	
		<u>£500,000</u>	
2. Sale of surplus stores		640,000	754,323
3. Receipts from issues on repayment:-		1,820,000	613,612
	(i) Supplies	280,000	203,399
	(ii) Stores	5,000	11,628
	(iii) Clothing	70,000	50,300
	(iv) Electricity, Gas and Fuel	75,000	64,390
	(v) Travel warrants	20,000	19,527
4. Revenue from bands		10,000	4,668
5. Receipts on discharge by purchase		150,000	60,991
6. Receipts for Barrack Services		50,000	40,147
7. Show Prizes		20,000	12,958
8. Refunds in respect of services of seconded officers		110,000	186,830

Vote 36

	<u>Estimated</u>	<u>Realised</u>
	£	£
9. Receipts from United Nations in respect of overseas allowances, stores, etc.	7,000,000	10,162,647
10. Recoupment of costs incurred in connection with oil incidents	120,000	724
11. Receipts from occupation of official quarters	500,000	465,446
12. Receipts from rations on repayment	1,550,000	1,108,549
13. Receipts from EC in respect of fishery protection costs	3,290,000	3,591,314
14. Miscellaneous	<u>364,000</u>	<u>120,389</u>
TOTAL	<u>£16,074,000</u>	<u>£17,471,842</u>

- 1.(a) The surplus is due to revenue from lettings being greater than expected.
- 1.(b) The surplus is due to revenue from sales of property being greater than anticipated.
2. The shortfall is due to the fact that the sale of an aircraft was not proceeded with.
- 3.- 7. Receipts under these headings are difficult to forecast.
8. The surplus is due to the number of seconded officers being greater than anticipated.
9. The excess is due to receipts in respect of arrears of UNIFIL troop costs being higher than anticipated.
10. The shortfall is due to the fact that a claim by this Department has not yet been settled.
11. The shortfall is due to a reduction in the number of personnel in occupation of official quarters.
12. The shortfall is due to a reduction in the number of personnel who availed of rations on repayment.
13. Receipts from the EC in respect of fishery protection costs were higher than anticipated.
14. It is difficult to forecast accurately receipts under this heading.

LOSSES STATEMENT

1. Twenty-four cases of damage to military vehicles in which negligence on the part of military personnel was proven resulted in a gross loss of £13,842 of which £142 was recovered (S.4/11/62 and S.4/34/49). £13,700
2. Forty-three cases of damage to military vehicles in which negligence on the part of military personnel was not proven resulted in a gross loss of £44,602 of which £1,500 was recovered (S.4/11/62). £43,102
3. One case of damage to a Naval Vessel in which negligence on the part of military personnel was not proven resulted in a loss of £2,750 (S.4/11/62). £2,750
4. Twenty-two cases involving loss or damage to stores and equipment for which negligence could not be attributed to any person (S.4/25/56 and S.4/11/62). £14,967
5. Four cases of damage to military property for which negligence could not be attributed to any person (S.4/11/62, S.4/3/48 and S.4/45/42). £1,058
6. One case of loss of military equipment due to negligence resulted in a gross loss of £46 of which £25 was recovered (S.4/11/62). £21
7. Two cases of deficiency in clothing not due to negligence resulted in a loss of £4,315 (S.4/11/62). £4,315
8. Twenty-nine cases of theft resulted in a loss of £17,273 (S.4/34/49 and S.4/11/62). £17,273
9. Irrecoverable debit balances in Soldiers Pay Accounts (S.4/11/62). £819

10. Irrecoverable debit balances in the pay accounts of personnel of an Forsa Cosanta Aitiúil and Slua Muirí (S.4/11/62).	£899
11. Value of clothing found to be deficient on discharge and desertion of members of the Permanent Defence Force (S.4/11/62).	£577
12. Losses arising from the failure of non-effective and discharged members of an Forsa Cosanta Aitiúil and Slua Muirí to surrender articles of clothing and equipment (S.4/25/56).	£2,047
13. Interest charges totalling £157 were levied on bank accounts used for local purchases (S.4/34/49).	£157
14. An amount of £374 due in respect of a performance by an Army Band has been written off as a bad debt (S.4/11/62 and S.4/34/49).	£374

NOTES

This account includes the sum of £31,839 in respect of pay and allowances of a military officer on loan to the Department of the Environment.

This account includes the sum of £27,798 in respect of pay and allowances of a military officer on loan to the Department of the Marine.

This account includes the sum of £75,554 in respect of pay and allowances of military officers seconded to Dublin Corporation on a grant aided basis (S.4/27/50).

This account includes the sum of £34,908 in respect of pay and allowances of a military officer on loan to the Army Pensions Board (S.4/30/40 and S.4/11/58).

This account includes the sum of £56,770 in respect of pay and allowances of military officers on loan to the Defence Forces Canteen Board (S.4/30/40 and S.4/11/58).

This account includes the sum of £1,561,740 in respect of pay and allowances of military officers on loan to the United Nations for varying periods (S.4/16/58).

This account includes the sum of £70,489 in respect of pay and allowances of military officers seconded to the Valuation and Ordnance Survey Office.

Assistance was rendered to the Garda Síochána in disposing of explosive materials, without payment (S.4/17/63).

Air Corps helicopters and aircraft were availed of by Garda personnel during 1991 without payment.

Air Corps helicopters and aircraft were provided to Health Boards for ambulance missions without payment (S.72/7/75).

Aerial photographs to the value of £22 were supplied to the Ordnance Survey Office free of charge during 1991 (S.8/45/31).

Facilities were made available free of charge to the Eastern Health Board for the training of ambulance personnel.

Institutional services were afforded to soldiers and their dependants in military hospitals without charge to Health Boards (S.72/7/75).

Institutional and outpatient hospital services were afforded to Defence Forces personnel and their dependants without application of the statutory charge (S.4/40/51).

Clerical errors by tenderers resulted in amendment of existing orders at a cost of £1,277 (S.9/13/39 and S.9/4/52).

Caps and emblems to the value of £25 were donated to a collector (S.4/34/49).

N.B.C. suits, other emergency equipment and respirators to a total value of £134,935, were provided at the request of the Department of Foreign Affairs, for Irish nationals in the Gulf region affected by the Gulf Crisis (S.71/2/91).

Equipment to the value of £638 was transferred, without charge, from the Office of Public Works to the Department of Defence (S.4/5/91).

EXTRA REMUNERATION

Four military officers received allowances of £429, £1,662, £1,537 and £1,537, respectively, from the Vote for the President's Establishment (No.1) for performing duties as Aides-de-Camp to the President.

One military officer received an allowance of £1,162 from the Vote for the Department of the Taoiseach (No.3) for performing duties as Aide-de-Camp to An Taoiseach.

One hundred and thirty members of staff received amounts varying from £401 to £10,914 in respect of overtime. Overtime was paid to a total of two hundred and thirty five staff members at a cost of £243,687.

COISTE AN ASGARD (GRANT-IN-AID) ACCOUNT

Account of Receipts and Payments for year ended 31st December, 1991

	£
Balance on 1st January, 1991	94,701
Grant-in-Aid, 1991 (Subhead FF)	300,000
Other Receipts - Cruise fees, etc.	87,300
	<u>482,001</u>
Expenditure, 1991	<u>378,788</u>
Balance on 31st December, 1991	<u>£103,213</u>

Coiste An Asgard also has on deposit an amount of £20,012 arising from a donation, plus accrued interest, from the trustees of Nelson Pillar.

S. Ó BROSNACHÁIN,
Oifigeach Cuntasafóichta.
AN ROINN COSANTA,
30 Marta, 1992.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, *etc.*, and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and for sundry grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
ARMY PENSIONS BOARD				
A.- Salaries, Wages and Allowances	55,000	55,524	-	524
PENSIONS, ALLOWANCES, ETC.				
B.- Wound and Disability Pensions and Gratuities, <i>etc.</i>	3,740,000	3,504,503	235,497	-
C.- Allowances and Gratuities to Dependants, <i>etc.</i>	5,780,000	5,576,289	203,711	-
D.- Military Service Pensions	675,000	553,505	121,495	-
E.1.- Defence Forces (Pensions) Schemes	38,764,000	38,613,938	150,062	-
E.2.- Payments in respect of transferred service	365,000	359,456	5,544	-
F.- Compensation for death or personal injuries sustained by Members of the Local Defence Force	24,000	22,249	1,751	-
G.- Special Allowances under the Army Pensions Acts to persons awarded Medals	1,250,000	1,098,574	151,426	-
H.- Medical Appliances, Travelling and Incidental Expenses	30,000	22,332	7,668	-
I.- Special Compensation - United Nations Force	100,000	38,245	61,755	-
J.- Grants in respect of the provision of Free Travel, Electricity, Bottled Gas, Television Licences and Telephone Rental Allowance to certain Veterans of the War of Independence, to Civil Servants of the First or Second Dáil and to certain spouses	1,610,000	1,529,969	80,031	-
K.- Funeral Grants in respect of deceased Special Allowance Holders, Military Service Pensioners, certain Disablement Pensioners and Medal Holders	200,000	82,500	117,500	-
GROSS TOTAL	£52,593,000	£51,457,084	£1,136,440	£524
			Surplus of Gross Estimate over Expenditure	
			<u>£1,135,916</u>	
<i>Deduct:-</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
L.- Appropriations in Aid	£1,622,000	£2,193,030	<u>£571,030</u>	
			Total Surplus to be surrendered	
NET TOTAL	£50,971,000	£49,264,054	<u>£1,706,946</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.- The saving is due to a reduction in the number of disability pensioners.

D.- The saving is due to a reduction in the number of military service pensioners.

F.- Compensation payments under this subhead were less than anticipated.

Vote 37

- G.- The saving is due to a reduction in the number of recipients of special allowances.
- H.- It is difficult to forecast accurately expenditure under this subhead.
- I.- It is difficult to forecast accurately expenditure under this subhead.
- K.- The saving is due to the number of funeral grants paid being less than anticipated.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Contributions to Pension Schemes for Spouses and Children of Officers, N.C.O.'s and Privates	1,563,000	2,084,108
2. Recoveries of overpayments	50,000	63,280
3. Recoveries in respect of pension liability	2,000	6,786
4. Payments received in respect of transferred service.	4,000	38,677
5. Miscellaneous	<u>3,000</u>	<u>179</u>
	<u>£1,622,000</u>	<u>£2,193,030</u>

- 1. Contributions to Spouses and Children Pension Schemes increased following PESP pay increases to the Defence Forces.
- 2. Recoveries of overpayments cannot be accurately estimated.
- 3. Receipts under this heading were greater than anticipated.
- 4. and 5. It is not possible to estimate accurately receipts under these headings.

LOSSES STATEMENT

130 cases of overpayment of pensions/allowances resulted in a gross loss of £14,627 of which £1,970 was recovered (P.19/4/65 and P.19/1/79) £12,657

S. Ó BROSNACHÁIN
Oifigeach Cuntasaíochta
AN ROINN COSANTA
30 Marta, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

FOREIGN AFFAIRS

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Foreign Affairs and of certain services administered by that Office, including grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.- Salaries, Wages and Allowances	23,817,000	21,958,191	1,858,809	-
B.1.- Travelling and Incidental Expenses	4,350,000	5,365,132	-	1,015,132
B.2.- Office Machinery and other Office Supplies	1,549,000	1,916,969	-	367,969
B.3.- Expenses on Official Premises	5,450,000	4,938,531	511,469	-
C.- Postal and Telecommunications Services	825,000	1,084,697	-	259,697
D.- Repatriation and Maintenance of Distressed Irish Persons abroad	96,000	211,913	-	115,913
E.- Support for Irish Immigrants Groups in U.S.	200,000	196,106	3,894	-
F.- Information Services	130,000	87,782	42,218	-
G.- Contributions to Bodies in Ireland for the Furtherance of International Relations (Grant-in-Aid)	10,000	10,000	-	-
H.- Cross Border Studies	1,000	-	1,000	-
I.- North-South and Anglo-Irish Co-operation	200,000	200,000	-	-
J.- Cultural Relations with Other Countries (Grant-in-Aid) (a)	463,000	421,621	41,379	-
GROSS TOTAL	37,091,000	36,390,942	2,458,769	1,758,711
			Surplus of Gross Estimate over expenditure	
			<u>£700,058</u>	
<i>Deduct:-</i>	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid Realised	
K.- Appropriations in Aid	380,000	575,972	<u>£195,972</u>	
			Total Surplus to be Surrendered	
NET TOTAL	£36,711,000	£35,814,970	<u>£896,030</u>	

(a) Funded from the National Lottery

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Passports, Visas and Consular Services £6,978,659

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.- Expenditure under this subhead proved less than anticipated and the saving was offset against Subheads B.1., B.2. and C. with the prior approval of the Department of Finance. In addition to the amount expended under this subhead, a sum of £682,000 was received from the Vote for Increases in Remuneration and Pensions (No.44).
- B.1.- Expenditure under this subhead was greater than anticipated. The excess was offset by savings on Subhead A. with the prior approval of the Department of Finance.
- B.2.- Expenditure under this subhead was greater than anticipated. The excess was offset by savings on Subhead A. with the prior approval of the Department of Finance.
- B.3.- Expenditure under this subhead proved less than anticipated and the saving was offset against Subhead D. with the prior approval of the Department of Finance.
- C.- Expenditure under this subhead was greater than anticipated. The excess was offset by savings on Subhead A. with the prior approval of the Department of Finance.
- D.- Expenditure under this subhead was greater than anticipated. The excess was offset by savings on Subhead B.3. with the prior approval of the Department of Finance.
- F.- Expenditure under this subhead proved less than anticipated.
- H.- No payments were made from this subhead in 1991.
- J.- Expenditure did not reach the level expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by an Bord Scoláireachtaí Cómalaite in respect of staff seconded and services provided	4,000	13,501
2. Receipts from sale of information booklets and films	10,000	827
3. Repayment of Repatriation and Maintenance Advances	90,000	68,995
4. Recoupment by E.C. of certain travelling expenses	84,000	177,755
5. Miscellaneous	192,000	314,894
TOTAL	£380,000	£575,972

1., 2., 3., 4. and 5.- It is difficult to estimate receipts under these headings. The figure at 1. represents two years' refunds. The figure at 5. includes £50,607 which represents receipts from the sale of official cars and £77,011 in respect of refunds of V.A.T. on items purchased by our Missions abroad.

EXTRA REMUNERATION

Seventy-two officers received sums varying from £411 to £6,345 for overtime. The total amount paid in respect of overtime was £119,117 which represents an average payment of £596 to two hundred officers.

A total of one hundred and fifteen officers received allowances in respect of duties as chairman or delegates at meetings abroad. Of this total, sixty officers received sums in excess of £400 and up to £3,470. The total paid in respect of chairman and delegates allowance was £76,121.

NOTES

An *ex-gratia* payment of £300 was made to an officer as part refund of the cost of replacing a video recorder stolen from him while on official duty abroad (E.109/41/41).

An *ex-gratia* payment of £12 was made to an officer in respect of a claim for compensation arising from damage to clothing while on official duty (E.109/41/41).

A sum of £26,022 was paid in respect of legal costs awarded against the Minister for Foreign Affairs in a passport case (S.71/9/87).

A sum of £2,460 (Stg £2,234) was paid in respect of compensation to an Irish passport holder because of the erroneous cancellation of her passport in London (S.71/9/87).

A sum of £274 debit was written off and £291 credit transferred to Appropriations in Aid of the Vote in respect of outstanding balances remaining in accounts on 31st December, 1991 (S.71/10/67).

Sums amounting to £5,589 debit were written off and £4,593 credit transferred to Appropriations in Aid of the Vote in respect of outstanding balances remaining in Departmental suspense accounts (S.71/13/90).

REPATRIATION ADVANCES

Balance outstanding 1st January, 1991		£25,236
Advances, 1990 (Subhead D)		211,913
		<u>237,149</u>
Amount recovered (Subhead K)	68,995	
Write offs	<u>7,597</u>	
		76,592
Balance outstanding 31st December, 1991		<u><u>£160,557</u></u>

NOEL DORR
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
30th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for contributions to International Organisations and for certain Official Development Assistance, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.- Contributions to International Organisations	2,700,000	2,697,734	2,266	-
B.- Conference on Security and Co-operation in Europe (including Conference on Disarmament in Europe)	90,000	85,484	4,516	-
C.- Payment to Grant-in-Aid Fund for Bilateral and other Aid (Grant-in-Aid)	10,150,000	10,100,000	50,000	-
D.- Agency for Personal Service Overseas (Grant-in-Aid)	2,500,000	2,418,690	81,310	-
E.- Disaster Relief (a)				
Original	£1,000,000			
Supplementary	<u>600,000</u>	1,600,000	1,800,000	- 200,000
F.- Advisory Council on Development Co-operation (Grant-in-Aid)	84,000	84,000	-	-
G.- Payments to International Funds for the benefit of Developing Countries	6,932,000	6,564,266	367,734	-
H.- Voluntary Contributions to United Nations Development Agencies	1,000,000	1,000,000	-	-
I.1.- Refugee Resettlement Committee (Grant-in-Aid)	100,000	80,000	20,000	-
I.2.- International Organisation for Migration	10,000	2,700	7,300	-
GROSS TOTAL				
Original	£24,566,000			
Supplementary	<u>600,000</u>	25,166,000	24,832,874	533,126 200,000
			Surplus of Gross Estimate over Expenditure	
			<u>£333,126</u>	
Deduct:-	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
J.- Appropriations in Aid	200,000	286,076	<u>£86,076</u>	
NET TOTAL			Total Surplus to be surrendered	
Original	£24,366,000			
Supplementary	<u>600,000</u>	£24,966,000	£24,546,798	<u>£419,202</u>

(a) Part-funded from the National Lottery

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.- Calls for payments under this subhead were lower than anticipated.

E.- The excess expenditure under this subhead was offset by savings on Subhead G with the prior approval of the Department of Finance.

G.- Calls for payments under this subhead were lower than anticipated.

I.1.- Calls for payments under this subhead were lower than anticipated.

I.2.- Due to the nature of the service provided it is not possible to predict likely demands on this subhead with any accuracy.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
Sale of Vehicles, World Bank refund for Kilosa District Regional Roads Programme (Tanzania), and UN refund of surplus contributions for United Nations Transition Assistance Group in Namibia	£200,000	£286,076

Receipts under this heading were greater than anticipated.

NOTES

Expenditure - Subhead A

	£
Council of Europe	568,203
Organisation for Economic Co-operation and Development	220,010
United Nations	1,567,428
United Nations Industrial Development Organisation	94,556
Inter-governmental Legal Bodies	13,437
General Agreement on Tariffs and Trade	228,646
E.C. Monitor Mission in Yugoslavia	5,454
TOTAL	<u>£2,697,734</u>

Expenditure - Subhead H

	£
United Nations Children's Fund	420,000
United Nations Development Programme	360,000
United Nations Refugee Fund	105,000
United Nations Relief and Works Agency	80,000
United Nations Trust Fund for South Africa	8,000
United Nations Educational and Training Programme for Southern Africa	8,000
United Nations Fund for Namibia	6,000
United Nations Publicity Fund against Apartheid	1,000
United Nations Fund for Victims of Torture	2,000
United Nations Voluntary Fund for Women's Development	8,000
United Nations Institute for Training and Research	2,000
TOTAL	<u>£1,000,000</u>

BILATERAL AND OTHER AID FUND (GRANT-IN-AID) ACCOUNT
Account of Receipts and Payments during year ended 31st December, 1991

	£	£
Balance on 1st January, 1991		700,727
Grant-in-Aid		10,150,000
		<u>10,850,727</u>
Less		
Surrender	50,000	
Expenditure, 1991	<u>10,078,591</u>	<u>10,128,591</u>
Balance on 31st December, 1991		<u>£722,136</u>

NOEL DORR
Accounting Officer
DEPARTMENT OF FOREIGN AFFAIRS
30th April, 1992

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts are correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

SOCIAL WELFARE

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Social Welfare, for certain services administered by that Office, for payments to the Social Insurance Fund, and for certain grants including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
ADMINISTRATION, etc.				
A.1.- Salaries, Wages and Allowances				
<i>Original</i>	<i>£56,225,000</i>			
<i>Less Supplementary</i>	<i>1,100,000</i>	55,125,000	55,047,617	77,383
A.2.- Consultancy Services				
<i>Original</i>	<i>£647,000</i>			
<i>Less Supplementary</i>	<i>240,000</i>	407,000	360,844	46,156
B.1.- Travelling and Incidental Expenses				
<i>Original</i>	<i>£5,226,000</i>			
<i>Less Supplementary</i>	<i>300,000</i>	4,926,000	4,697,343	228,657
B.2.- Office Machinery and other Office Supplies				
<i>Original</i>	<i>£6,297,000</i>			
<i>Less Supplementary</i>	<i>360,000</i>	5,937,000	5,952,806	-
B.3.- Office Premises Expenses				
<i>Original</i>	<i>£3,947,000</i>			
<i>Less Supplementary</i>	<i>500,000</i>	3,447,000	3,550,971	-
C.- Postal and Telecommunications Services				
<i>Original</i>	<i>£7,130,000</i>			
<i>Supplementary</i>	<i>400,000</i>	7,530,000	7,572,359	-
D.1.- Payments for Agency Services		16,089,000	16,157,172	-
D.2.- Payment to An Post				
<i>Original</i>	<i>£2,650,000</i>			
<i>Less Supplementary</i>	<i>1,650,000</i>	1,000,000	750,000	250,000
SOCIAL INSURANCE				
E.- Payment to the Social Insurance Fund under Section 122 (9) of the Social Welfare (Consolidation) Act, 1981				
<i>Original</i>	<i>£105,760,000</i>			
<i>Supplementary</i>	<i>44,500,000</i>	150,260,000	148,260,000	2,000,000
SOCIAL ASSISTANCE				
F.- Old Age and Blind Pensions (Non-Contributory)				
<i>Original</i>	<i>£303,700,000</i>			
<i>Supplementary</i>	<i>4,300,000</i>	308,000,000	308,838,282	-
G.- Child Benefit				
<i>Original</i>	<i>£213,200,000</i>			
<i>Supplementary</i>	<i>2,000,000</i>	215,200,000	215,786,847	-
H.- Unemployment Assistance				
<i>Original</i>	<i>£553,700,000</i>			
<i>Supplementary</i>	<i>48,700,000</i>	602,400,000	602,333,420	66,580

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
I.- Lone Parent's Allowance				
Original	£118,000,000			
Less Supplementary	<u>6,700,000</u>	111,300,000	110,546,425	753,575
J.- Widows' and Orphans' Non-Contributory Pensions				
Original	£46,950,000			
Supplementary	<u>650,000</u>	47,600,000	47,582,269	17,731
K.- Pre-Retirement Allowance				
Original	£26,000,000			
Supplementary	<u>1,200,000</u>	27,200,000	27,046,756	153,244
L.- Social Assistance and other Allowances		10,550,000	10,455,901	94,099
M.- Family Income Supplement				
Original	£10,700,000			
Less Supplementary	<u>400,000</u>	10,300,000	10,370,065	-
N.- Carer's Allowance				70,065
Original	£7,800,000			
Less Supplementary	<u>1,600,000</u>	6,200,000	6,056,087	143,913
O.- Supplementary Welfare Allowances				
Original	£62,300,000			
Supplementary	<u>12,000,000</u>	74,300,000	74,300,000	-
P.- Miscellaneous Grants				
Original	£108,470,000			
Supplementary	<u>2,100,000</u>	110,570,000	109,859,337	710,663
Q.- Grant to the Combat Poverty Agency (Grant- in-aid)	1,100,000	1,100,000	-	-
R.1.- Grants for Community and Voluntary Service	500,000	-	500,000	-
R.2.- Grants for Community and Voluntary Service (National Lottery Funded)	1,860,000	2,360,000	-	500,000
T.- Extra Statutory Grants	-	116,604	-	116,604
U.- Losses	-	12,163	-	12,163
GROSS TOTAL				
Original	£1,668,801,000			
Supplementary	<u>103,000,000</u>	1,771,801,000	1,769,113,268	5,042,001
				2,354,269
			Surplus of Gross Estimate over expenditure	
			<u>£2,687,732</u>	
Deduct:-	Estimated	Realised	Deficiency in Appropriations in Aid realised	
S.- Appropriations in Aid	58,348,000	58,109,209	<u>£238,791</u>	
NET TOTAL			Net Surplus to be surrendered	
Original	£1,610,453,000			
Supplementary	<u>103,000,000</u>	£1,713,453,000	£1,711,004,059	<u>£2,448,941</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.- In addition to the amount expended under this subhead, a sum of £2,515,000 received from the Vote for Increases in Remuneration and Pensions (No.44), was spent on salaries, wages and allowances.
- A.2.- Some computer projects were deferred to 1992, following major changes in the Department's organisational structure, and a research project by ESRI was initiated later in the year than originally planned.
- D.2.- Preliminary development work on the An Post modernisation project commenced during 1991. This work was not completed during 1991 and continued into 1992.
- R.1. and R.2.- The £0.5m provided under Subhead R.1 was paid out of Subhead R.2 by virtue of Government decision (S. 26663 of 19 July 1991).
- T.- Grants were made on the grounds of equity in cases of Non-Contributory Old Age Pensions, Child Benefit, Widows and Orphans Non-Contributory Pensions, Social Assistance Allowances and Carers Allowances where payment was not practicable within the prescribed periods (S. 88/1/48).
- U.- The charge to this subhead comprises -

1. Cash shortages at Local Offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54).	£11,893
2. Write off of an <i>ex-gratia</i> overpayment to a member of staff.	£270
	<u>£12,163</u>

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1.- Receipts from the Social Insurance Fund	54,980,000	54,600,000
2.- Recoveries of Social Assistance overpaid	800,000	1,201,996
3.- Repayment from the Social Insurance Fund of amounts paid initially as Social Assistance	1,872,000	1,635,179
4.- Recoupment in respect of staff on loan to outside bodies	90,000	120,704
5.- Recoupment by EC of certain travelling expenses (Subhead B.1)	26,000	40,513
6.- Part recoupment by EC of conference costs (Subhead B.1)	10,000	15,320
7.- Recoupment of grant to The Pensions Board (Subhead P.16)	500,000	401,076
8.- Miscellaneous	<u>70,000</u>	<u>94,421</u>
TOTAL	<u>£58,348,000</u>	<u>£58,109,209</u>

2, 3, 4, 5, 6 and 8.- Receipts under these headings cannot be accurately forecast.

7. The amount of the grant to The Pensions Board drawn down and fully recouped was less than anticipated.

EXTRA REMUNERATION

The total number of officers who received extra remuneration was two thousand, five hundred and sixty-two. Fifty Higher Executive Officers, one hundred and forty-five Executive Officers, one hundred and seventy-three Staff Officers, one hundred and ten Social Welfare Officers, four hundred and sixty-one Clerical Officers, three hundred and forty-one Clerical Assistants, one Key Punch Operator, twelve Paperkeepers, forty-one Service Officers, three Service Attendants and four Cleaners received sums ranging from £401 to £11,362 for the performance of overtime. The total amount paid for overtime was £1,992,615.

One officer received £441 from the Civil Service Commission for correcting examination papers.

One officer received £350 in respect of work arising from membership of the Legal Aid Board.

A total of eighteen officers received delegate allowances for attendance at meetings abroad amounting in total to £5,596. Of this, five officers received sums ranging from £401 to £1,046.

NOTES

Ex-gratia payments totalling £301 were made to eleven officers who while on official duties sustained loss of or damage to personal property (E. 109/41/41).

An *ex-gratia* payment of £63 was made to a member of the public who sustained damage to personal property while on departmental property (S.73/21/80).

Payments totalling £2,725 were made to nineteen officers under the Input Scheme (DP.S. 6/84).

Ex-gratia payments totalling £17,343 were made to thirty-three officers serving at provincial locations who were required to take up duty in Dublin for an initial training period prior to decentralisation (E.105/5/90).

Ex-gratia payments totalling £1,150 were made to twenty-one officers who were present on official duties during a violent incident in an Employment Exchange (E.157/43/88).

Payments totalling £12,675 in respect of legal expenses and damages were made to two individuals who sustained personal injuries while on departmental property (S.73/21/80).

Legal costs totalling £4,559 were paid in respect of judicial reviews of decisions made in the case of three claimants (S.73/21/80).

Legal costs totalling £2,226 were paid in respect of an unsuccessful fraud prosecution (S.73/21/80).

This account includes an amount of £536 for the purchase of gifts for presentation by or on behalf of the Minister.

Ex-gratia payments totalling £180 in respect of medical expenses were made to four officers who sustained personal injuries while on official duties (E. 109/83/67).

This account includes an amount of £1,505 lodged with a County Registrar in respect of a claim for personal injury (S.73/21/80).

Twelve visual display units were transferred to the Department of Defence, without payment.

Recoveries of Assistance overpayments, amounting to £1,201,996 in cash refunds and by withholding from Social Insurance Fund (benefit) entitlements have been accounted for under Subhead S. In addition, recoveries amounting to £609,565 were made by deductions from assistance entitlements.

The summary position on assistance overpayments at 31st December, 1991 was as follows:

	£	£
Overpayments outstanding at 1st January, 1991		14,628,437
Overpayments recorded in 1991		6,606,897
		<u>21,235,334</u>
Less:		
Amounts recovered in 1991	1,811,561	
Amounts written-off as irrecoverable in 1991	<u>4,128,169</u>	<u>5,939,730</u>
Overpayments outstanding at 31st December, 1991		<u><u>£15,295,604</u></u>

E. McCUMISKEY
Accounting Officer
DEPARTMENT OF SOCIAL WELFARE
30th April, 1992.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

HEALTH

See also the Report of the Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Health (including Oifig an Ard-Chláraitheora) and certain services administered by that Office, including grants to Health Boards and miscellaneous grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
ADMINISTRATION etc.				
A.1.- Salaries, Wages and Allowances				
Original	£6,200,000			
Less Supplementary	<u>90,000</u>	6,110,000	6,064,105	45,895
				-
A.2.- Consultancy Services				
Original	£720,000			
Supplementary	<u>170,000</u>	890,000	839,906	50,094
				-
B.1.- Travelling and Incidental Expenses	690,000	676,567	13,433	-
B.2.- Office Machinery and other Office Supplies	730,000	817,798	-	87,798
B.3.- Postal and Telecommunications Services	370,000	384,135	-	14,135
B.4.- Office Premises Expenses	250,000	246,856	3,144	-
C.- Superintendent and District Registrars	7,000	6,915	85	-
D.- Expenses in connection with the World Health Organisation and other International Bodies	360,000	376,470	-	16,470
E.- Statutory Inquiries	1,000	1,180	-	180
F.- Developmental, Consultative and Advisory Bodies	2,129,000	2,132,241	-	3,241
GRANTS, etc.				
G.1.- Grants to Health Boards in respect of net expenditure (excluding expenditure on cash allowances and cash grants and payments to the General Medical Services (Payments) Board)				
Original	£767,992,000			
Supplementary	<u>5,055,000</u>	773,047,000	772,694,386	352,614
				-
G.2.- Grants to Health Boards in respect of expenditure on cash allowances and cash grants				
Original	£106,720,000			
Supplementary	<u>8,600,000</u>	115,320,000	115,320,000	-
				-
G.3.- Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board				
Original	£155,712,000			
Supplementary	<u>17,000,000</u>	172,712,000	172,712,000	-
				-
G.4.- Grants on behalf of Health Boards to certain other Health Bodies				
Original	£355,889,000			
Supplementary	<u>3,958,000</u>	359,847,000	359,847,000	-
				-

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
G.5.- Payments to Health Agencies in respect of balances of grants for years prior to 1991	98,508,000	98,508,000	-	-
G.6.- Payments in respect of disablement caused by Thalidomide	113,000	112,937	63	-
G.7.- Payments in respect of persons claiming to have been damaged by vaccination	1,000	-	1,000	-
G.8.- Grants to Research Bodies	1,600,000	1,630,963	-	30,963
G.9.- Grants to Health Agencies and other similar organisations (National Lottery funded)				
Original	£11,800,000			
Supplementary	<u>9,745,000</u>	21,545,000	21,545,000	-
H.1.- Building, Equipping and Furnishing of Hospitals and other Health Facilities	22,410,000	22,410,000	-	-
H.2.- Building, Equipping and Furnishing of Health Facilities (National Lottery funded)				
Original	£5,090,000			
Supplementary	<u>1,500,000</u>	6,590,000	6,590,000	-
H.3.- Information systems and related services for Health Agencies	4,500,000	4,499,586	414	-
MISCELLANEOUS				
I.- Dissemination of information on health and health services	900,000	900,000	-	-
J.- Vaccine Lymph Supply	4,000	3,059	941	-
GROSS TOTAL				
Original	£1,542,696,000			
Supplementary	<u>45,938,000</u>	1,588,634,000	1,588,319,104	467,683
				152,787
			Surplus of Gross Estimate over expenditure	
			<u>£314,896</u>	
Deduct:-	Estimated	Realised	Deficiency in Appropriations in Aid Realised	
K.- Appropriations in Aid				
Original	£194,053,000			
Less Supplementary	<u>4,500,000</u>	189,553,000	189,273,964	<u>£279,036</u>
NET TOTAL				
Original	£1,348,643,000			
Supplementary	<u>50,438,000</u>	£1,399,081,000	£1,399,045,140	<u>£35,860</u>

EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Conscience Money £80

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.- The saving arose because certain studies provided for were not undertaken.

B.2.- The excess was due to the need to provide additional computer and related equipment as part of the Department's computerisation programme.

J.- The saving was due to expenditure being less than originally anticipated.

APPROPRIATIONS IN AID

		<u>Estimated</u>	<u>Realised</u>
		£	£
1.- Receipts from health contributions			
<i>Original</i>	<i>£155,000,000</i>		
<i>Less Supplementary</i>	<i>4,500,000</i>		
		150,500,000	145,002,326
2.- Recovery of cost of Health Services provided under regulations of the European Community		37,553,000	41,872,692
3.- Recovery from U.K. Department of Health and Social Security of their share of the cost of Leopardstown Park Hospital		340,000	644,778
4.- Searches and certified copies of entries of Births, Deaths and Marriages		200,000	182,666
5.- Recoupment of certain travelling expenses and subsistence allowances from the E.C., etc.		60,000	95,775
6.- Miscellaneous		<u>900,000</u>	<u>1,475,727</u>
TOTAL			
<i>Original</i>	<i>£194,053,000</i>		
<i>Less Supplementary</i>	<i>4,500,000</i>		
		<u>£189,553,000</u>	<u>£189,273,964</u>

2. The increase in the amount realised is due to the increase in the liability in respect of the amounts recoverable.

3. The amount received was in respect of two years liability.

4. The demand for certified copies of births, deaths and marriages was less than anticipated.

5. The surplus was due to an increase in foreign travel which was recouped to the Department.

6. The surplus was due to an increase in licence renewals for proprietary medicines and the receipt of contributions towards the settlement agreed for HIV-positive haemophiliacs.

EXTRA REMUNERATION

Overtime was paid to one hundred and fifteen officers during the year at a total cost of £61,714. Fifty officers received amounts varying from £401 to £7,345.

A total of £12,515 was paid to forty-six officers in respect of delegate allowances at meetings abroad. Nine officers received amounts ranging from £414 to £1,545.

NOTES

An *ex-gratia* payment of £54 was paid to an officer in respect of damage to clothing in the course of official duties.

An amount of £274 was spent on the purchase of gifts for presentation officially to foreign dignitaries (S.72/1/85).

Additional amounts of £341,000, £40,330,000, £3,976,000 and £23,277,000 were drawn from the Vote for Increases in Remuneration and Pensions (No.44) and combined with the provisions in Subheads A.1., G.1., G.3. and G.4. respectively.

Institutional and out-patient hospital services were afforded to defence forces personnel and their dependants without application of the statutory charge.

The Government offered £8 million financial assistance to HIV-infected haemophiliacs as full and final settlement of all claims and costs. This offer was accepted and an amount of £2 million was paid in 1991 with the remainder to be paid in 1992 to a total of one hundred and two persons and/or their dependants.

JOHN HURLEY
Accounting Officer
DEPARTMENT OF HEALTH
27th April, 1992

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Account is correct, subject to the observations in my Report.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

ENERGY

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Energy including certain services administered by that Office, and for payment of certain grants and a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances	3,300,000	3,303,681	-	3,681
A.2.- Consultancy Services	260,000	252,067	7,933	-
B.1.- Travelling and Incidental Expenses	460,000	551,739	-	91,739
B.2.- Office Machinery and other Office Supplies	237,000	202,621	34,379	-
B.3.- Office Premises Expenses	162,000	167,331	-	5,331
C.1.- Postal and Telecommunications Services	170,000	196,810	-	26,810
C.2.- Advertising and Publicity	32,000	22,405	9,595	-
D.- Geological Survey	200,000	205,248	-	5,248
E.- Minerals Development	136,000	3,802	132,198	-
F.- Energy Conservation	570,000	515,722	54,278	-
G.- Subscriptions to International Organisations	240,000	236,005	3,995	-
H.- An Bord Fuinnimh Núicléigh - Grant-in-Aid for General Expenses	970,000	956,000	14,000	-
I.- Training of Irish Personnel in Petroleum-Related Disciplines	80,000	54,867	25,133	-
J.- Bord na Móna - Grants for Private Bog Development	500,000	500,000	-	-
K.- Miscellaneous Payments	1,000	10,018	-	9,018
L.1.- FEOGA - Western Aid Electrification	333,000	332,057	943	-
L.2.- Farms Electrification Grant Scheme	500,000	490,000	10,000	-
M.- Radiological Emergency Protection Plan	300,000	240,344	59,656	-
N.- Payments to Irish National Petroleum Corporation Ltd for maintenance of Whiddy Island Oil Terminal	1,000	-	1,000	-
GROSS TOTAL	£8,452,000	£8,240,717	£353,110	£ 141,827
			Surplus of Gross Estimate over expenditure	
			£211,283	
Deduct:-	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid Realised	
O.- Appropriations in Aid	£1,914,000	£2,203,947	£289,947	
			Total Surplus to be Surrendered	
NET TOTAL	£6,538,000	£6,036,770	£501,230	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.- Departmental business abroad was more frequent than anticipated and resulted in additional travel costs.
- B.2.- Expenditure was less than estimated as anticipated replacement of some equipment was not found necessary.
- C.1.- The introduction of VAT on telephone accounts after the estimates were framed together with upgrading of the telephone system resulted in higher than anticipated expenditure.
- C.2.- The requirement to publish non-statutory notices was less than expected.
- E.- Tax computations to enable the refund of an estimated royalty over-payment remained incomplete at year-end. Reduced expenditure on making safe old mineshafts also contributed to the saving.
- F.- Expenditure on certain items of the Energy Conservation Programme were not as high as anticipated, mainly due to reduced costs in the installation of energy management systems in hospitals.
- I.- A number of projects which had been provided for did not materialise.
- K.- A once-off payment of £10,000 was made towards the start-up costs of the Registrar of Electrical Contractors of Ireland.
- M.- Expenditure on an item of equipment was postponed.
- N.- No expenditure was incurred against this token provision.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920, and the Gas Regulation Act, 1928 (No.24 of 1928)	1,000	-
2. Repayment of travel costs of certain journeys to E.C.	30,000	55,360
3. Receipts under the Minerals Development Act, 1940, and the Petroleum and Other Minerals Development Act, 1960	1,275,000	1,489,875
4. Receipts from E.C. in respect of specific surveys	1,000	18,377
5. Geological Survey, receipts from sale of aerial photographs, maps, etc.	25,000	31,507
6. Receipts from E.C. in respect of FEOGA Programme	520,000	518,325
7. Funds provided by certain holders of exclusive offshore petroleum licences for training, education of Irish personnel	1,000	-
8. Miscellaneous	21,000	12,020
9. Receipts from E.C. in respect of Valoren Programme	<u>40,000</u>	<u>78,483</u>
TOTAL	<u>£1,914,000</u>	<u>£2,203,947</u>

1. No Order was made by the Minister for contributions by the gas utilities to this Fund.
2. Departmental business at E.C. was greater than anticipated thus resulting in higher E.C. recoupment.
3. The increase is due mainly to higher than expected receipts from royalties and the issue of mineral prospecting licences.
4. The surplus against this token provision relates to an advance payment for an E.C. project..
5. Sales of goods were higher than expected.
7. No suitable opportunity arose in 1991 to realise receipts against this token provision.
8. The shortfall arose because an anticipated receipt did not materialise.
9. The receipts included arrears due in respect of expenditure incurred under the Valoren Programme in 1990.

EXTRA REMUNERATION

Overtime was paid to eighty officers at a total cost of £46,617. Twenty-nine officers received amounts varying from £407 to £7,836.

A total of twenty-eight officers received allowances in respect of duties as delegates at meetings abroad (mainly E.C.). Of this total, five officers received sums varying from £527 to £1,697. The total amount paid was £8,610.

NOTE

The account includes a sum of £350 for the purchase of gifts for presentation by and on behalf of the Minister (S.411/22/85).

STATEMENT OF ADVANCES REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC. ON 31st DECEMBER, 1991

Bula Ltd	£956,296
Interest accrued as at 31st December, 1991	£3,077,695

PUBLIC SERVICE EARLY RETIREMENT SCHEME ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1991

Balance at 1st January, 1991	£100	(Dr.)
Receipts: Cancelled P.O.	£100	
Balance at 31st December, 1991	Nil	

JOHN LOUGHREY
Accounting Officer
DEPARTMENT OF ENERGY
30th April, 1992.

I have examined the above Accounts and Statement in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts and Statement are correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

FORESTRY

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for salaries and expenses in connection with Forestry and for payment of certain grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
	£	£	£	£
A.1.- Salaries, Wages and Allowances	960,000	967,057	-	7,057
A.2.- Consultancy Services	30,000	-	30,000	-
A.3.- Grant to Coillte Teoranta for Superannuation Purposes	2,698,000	2,698,000	-	-
B.1.- Travelling and Incidental Expenses	169,000	163,664	5,336	-
B.2.- Postal and Telecommunications Services	65,000	45,003	19,997	-
B.3.- Office Machinery and Other Office Supplies	78,000	86,935	-	8,935
B.4.- Office Premises Expenses	36,000	39,814	3,814	-
C.- Coillte Teoranta: Grant for certain Miscellaneous Expenses	70,000	28,567	41,433	-
D.- Grants for the Promotion of Forestry including those under the Operational Programmes	11,500,000	9,879,521	1,620,479	-
E.- Agency payments relating to Private Forestry and Felling Licences	600,000	516,163	83,837	-
F.- Agency Payments relating to Forestry Research	600,000	578,760	21,240	-
GROSS TOTAL	£16,806,000	£15,003,484	£1,822,322	£19,806
			Surplus of Gross Estimate over expenditure	
			£1,802,516	
Deduct:-	Estimated	Realised	Deficiency in Appropriations in Aid realised	
G.- Appropriations in Aid	£9,261,000	£8,241,345	£1,019,655	
			Net Surplus to be Surrendered	
NET TOTAL	£7,545,000	£6,762,139	£782,861	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.- An anticipated need to engage external expertise on a consultancy basis did not materialise.
- B.2.- Saving arose because recruitment of local inspectorate staff took place later in the year than expected.
- B.3.- The provision was not adequate to meet the cost of providing office equipment for local inspectorate staff recruited during the year.
- B.4.- Office maintenance costs were greater than expected.
- C.- This subhead provides for the payment of certain vesting day liabilities of Coillte Teoranta which did not mature for payment in 1991 to the extent anticipated.
- D.- Planting activity decreased in the latter part of the year arising from an expectation of higher grant levels consequent on E.C. CAP reform proposals.
- E.- Reduced liability reflects a postponement of planting activity in the latter part of the year.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. E.C. recoupment in respect of Grants for Afforestation purposes (Subhead D)	9,246,000	8,197,025
2. Recoupment of certain travelling and subsistence expenses from the E.C., etc.	13,000	34,003
3. Receipts in respect of fees for private forestry and for the felling licence advisory service.	<u>2,000</u>	<u>10,317</u>
TOTAL	<u>£9,261,000</u>	<u>£8,241,345</u>

1. Reduced E.C. funding reflected reduced afforestation activity.
2. Departmental business at E.C. was greater than anticipated thus resulting in higher recoupment.
3. Receipts under this heading are difficult to estimate accurately.

EXTRA REMUNERATION

Twelve officers received sums ranging from £458 to £13,125 in respect of overtime. A total of £32,317 was paid to twenty-four officers for overtime.

Two officers received amounts of £2,080 and £1,157 in respect of attendance at meetings abroad. The total amount paid in respect of delegates allowance was £3,966 to six officers.

An Executive Officer was paid £999 and a Higher Executive Officer was paid £1,435 for the performance of higher duties.

NOTE

A sum of £303 was paid to an officer in respect of legal expenses (S.86/4/77).

PUBLIC SERVICE EARLY RETIREMENT SCHEME

Account of Receipts and Payments in the year ended 31st December, 1991

Balance on 1st January, 1991	£102,131 (Dr.)
Receipts from Vote for Superannuation and Retired Allowances (No.18)	£102,131
Balance at 31st December, 1991	<u>Nil</u>

JOHN LOUGHREY
Accounting Officer
DEPARTMENT OF ENERGY
30th April, 1992.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the Accounts are correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

INCREASES IN REMUNERATION AND PENSIONS

ACCOUNT of the sum expended, in the year ended 31st December, 1991, compared with the sum granted, for Increases in Remuneration and Pensions.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less Than Granted	More Than Granted
Increases in Remuneration and Pensions	£191,000,000	£190,617,814	£382,186	-
	Surplus to be surrendered		£382,186	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The saving arose from the offsetting of savings on individual Votes against the cost of increases in remuneration and pensions.

EXPENDITURE

Vote No.	Service	£	£
1	President's Establishment.....		10,300
2	Houses of the Oireachtas and the European Assembly		408,000
3	Taoiseach		223,000
5	An Chomhairle Ealaíon		244,000
6	National Gallery		34,000
7	Office of the Minister for Finance.....	-	
	Institute of Public Administration	140,000	
	Economic and Social Research Institute	<u>81,800</u>	221,800
8	Comptroller and Auditor General		36,000
10	Office of Public Works.....		1,872,594
11	State Laboratory		31,000
13	Office of the Attorney General		187,000
14	Office of the Director of Public Prosecutions		24,000
15	Valuation and Ordnance Survey		299,400
17	Office of the Ombudsman		20,000
18	Superannuation and Retired Allowances		
	Superannuation allowances, compensation		
	allowances, pensions and certain children's allowances...	2,000,000	
	Payments under the contributory pensions schemes for		
	spouses and children of civil servants, members of the		
	judiciary and court officers.....	500,000	
	Ex-gratia pensions for widows and children of civil servants,		
	members of the judiciary and court officers.....	300,000	
	Additional allowances and gratuities in respect of established		
	officers and payments in respect of transferred service ...	1,250,000	
	Pensions, allowances and gratuities in respect of unestablished		
	officers and their spouses and children and other persons		
	and payments in respect of transferred service	<u>500,000</u>	4,550,000
19	Office of the Minister for Justice		
	Salaries, wages and allowances	200,000	
	Garda Complaints Board	11,000	
	Office of the Data Protection Commissioner	<u>9,000</u>	220,000

	£	£
20 Garda Síochána		
Salaries, wages and allowances	8,873,000	
Superannuation, <i>etc.</i>	<u>1,538,000</u>	10,411,000
21 Prisons		
Salaries, wages and allowances	2,127,000	
Probation and Welfare Service - Salaries, wages and allowances	<u>174 000</u>	2,301,000
24 Charitable Donations and Bequests		3,882
25 Environment		
Salaries, wages and allowances	802,029	
Research, analytical and related services, <i>etc.</i>	30,000	
Register of Electors	9,000	
Road Works and Related Services	15,000	
Licensing and registration of motor vehicles, licensing of drivers and testing of vehicles	172,000	
National Safety Council	7,000	
An Bord Pleanála	<u>70,000</u>	1,105,029
26 Office of the Minister for Education		
Salaries, wages and allowances	896,000	
Institiúid Teangeolaíochta Éireann - General expenses (Grant -in-Aid)	46,000	
Royal Irish Academy of Music - General expenses (Grant-in-Aid)	<u>50,000</u>	992,000
27 First Level Education		
Salaries, <i>etc.</i> of Teachers	24,581,000	
Model Schools - Miscellaneous Expenses	2,000	
Grants towards Clerical Assistance in National Schools ...	110,000	
Grants towards the employment of Caretakers in National Schools	101,000	
Child Care Assistants in National Schools for the handicapped	24,000	
Special services for children in care	221,000	
Special educational projects	39,000	
Superannuation, <i>etc.</i> of Teachers	<u>4,531,000</u>	29,609,000
28 Second Level and Further Education		
Secondary Teachers - incremental salary grant	14,238,000	
Grants towards Clerical Assistance in Secondary Schools	96,000	
Superannuation of Secondary, Comprehensive and Community School Teachers	1,548,000	
Comprehensive and Community Schools - running costs .	3,409,000	
Annual non-capital grants to Vocational Education Committees (excluding grants in respect of Regional and other Technical and Specialist Colleges for running costs and certain student support)	8,152,000	
Payments to local authorities in respect of superannuation charges	<u>750,000</u>	28,193,000
29 Third Level and Further Education		
An tÚdarás Um Ard-Oideachas - Grant-in-Aid for General expenses	3,000	
An tÚdarás Um Ard-Oideachas - General (Non Capital) grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)	8,741,000	
Annual grants to Vocational Education Committees in respect of the running costs of Regional and other Technical and Specialist Colleges	5,296,000	
Training Colleges for Primary Teachers	417,000	
Dublin Dental Hospital - Dental Education Grant (Grant-in-Aid)	157,000	
Dublin Institute for Advanced Studies (Grant-in-Aid)	<u>85,000</u>	14,699,000

Vote 44

	£	£
30 Marine		
Salaries, wages and allowances.....	297,000	
State Harbours	44,000	
An Bord Iascaigh Mhara - Administration and current development (Grant-in-Aid).....	113,000	
Inland Fisheries Development.....	<u>951,741</u>	1,405,741
31 Roinn na Gaeltachta		
Údarás na Gaeltachta - Caiteachas Reatha (Deontas-i-gCabhair).....		308,000
32 Agriculture and Food		
Salaries, wages and allowances.....	4,592,000	
National Botanic Gardens.....	30,000	
TEAGASC - Grant-in-Aid for general expenses	2,800,000	
An Bord Glas - Grant-in-Aid for general expenses	8,000	
Improvement of Estates, etc.	<u>98</u>	7,430,098
33 Labour		
Salaries, wages and allowances.....	71,000	
Employment Equality Agency	5,000	
Grant for National Authority for Occupational Safety and Health	<u>85,000</u>	161,000
34 Industry and Commerce		
Salaries, wages and allowances.....	435,510	
Shannon Free Airport Development Company Limited - Administration and General Expenses (Industrial Development) (Grant-in-Aid).....	236,000	
Córas Tráchtála - Administration and General Expenses (Grant-in-Aid).....	385,000	
Eolas - Administration and General Expenses (Grant-in-Aid)	1,101,460	
Industrial Development Authority - Administration and General Expenses (Grant-in-Aid).....	930,000	
Irish Productivity Centre - Administration and General Expenses (Grant-in-Aid)	<u>96,000</u>	3,183,970
35 Tourism, Transport and Communications Bord Fáilte Éireann - Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)	392,000	
Shannon Free Airport Development Company Ltd - Administration and General Expenses (Tourism/Traffic Development) (Grant-in-Aid).....	<u>61,000</u>	453,000
36 Defence		
Office of the Minister for Defence:		
Salaries, wages and allowances.....	320,000	
Permanent Defence Force: Pay.....	8,700,000	
Permanent Defence Force: Allowances	800,000	
Reserve Defence Force: Pay, etc.	150,000	
Chaplains and officiating Clergymen: Pay and allowances	20,000	
Civilians attached to units: Pay, etc.	<u>870,000</u>	10,860,000
38 Foreign Affairs		682,000
40 Social Welfare		2,515,000
41 Health		
Salaries, wages and allowances.....	341,000	
Grants to Health Boards in respect of net expenditure (excluding expenditure on cash allowances and cash grants and payments to the General Medical Services		

	£	£
(Payments) Board	40,330,000	
Grants on behalf of Health Boards to meet the expenses of the General Medical Services (Payments) Board	3,976,000	
Grants on behalf of Health Boards to certain other Health Bodies.....	<u>23,277,000</u>	<u>67,924,000</u>
TOTAL		<u>£190,617,814</u>

S.P.CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
29th April 1992

I certify that this Account has been examined under my directions, and is correct.

P.L.McDONNELL
Ard-Reachtaire Cuntas agus Ciste

CONTINGENCY FUND DEPOSIT ACCOUNT
Account of Receipts and Payments in the year ended 31st December, 1991

<i>Receipts</i>	<i>Payments</i>
Balance at 1st January, 1991 <u>£20,000</u>	Balance at 31st December, 1991 <u>£20,000</u>
<u>£20,000</u>	<u>£20,000</u>

S.P.CROMIEN
Accounting Officer
DEPARTMENT OF FINANCE
31st August, 1992

I certify that this Account has been examined under my directions, and is correct.

P.L.McDONNELL
Ard-Reachtair Cuntas agus Ciste

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